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The Commonwealth of Massachusetts

## FIRST ANNUAL REPORT

OF THE

# Board of Registration of Certified Public Accountants

OCTOBER 31 1924

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## FIRST ANNUAL REPORT

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# The Commonwealth of Massachusetts

## DEPARTMENT OF Civil Service and Registration

STATE HOUSE, BOSTON

October 31, 1924.

MR. WILLIAM F. CRAIG,  
DIRECTOR OF REGISTRATION,  
STATE HOUSE,  
BOSTON, MASSACHUSETTS.

*Dear Sir:*

The "Board of Registration of Certified Public Accountants" desires to submit to you its first annual report, as follows:

In accordance with Chapter 470, of the Acts of 1923, an act relative to the registration of Public Accountants, the following Board was appointed by His Excellency, Governor Channing H. Cox, on August 24, 1923, and was confirmed by the Executive Council at its meeting, September 5, 1923:

Edwin L. Pride	For a term of 5 years
Daniel B. Lewis	" " " " 4 "
George L. Bishop	" " " " 3 "
Patrick F. Crowley	" " " " 2 "
James J. Fox	" " " " 1 year.

All of the above named met on September 10, 1923 for the purpose of organization; at which meeting Mr. Pride was chosen "Chairman," and Mr. Lewis was chosen "Secretary" of the Board for the ensuing year.

During the year the Board held twenty-four formal meetings, as well as a number of informal meetings having a minority of the members of the Board present; for discussion of various matters.

Prior to the creation of this Board all matters pertaining to the registration of Public Accountants in this State had been under the jurisdiction of the Commissioner of Banks. Early in 1923, the Commissioner of Banks issued new certificates, totaling three hundred and forty-five (345), to all registered Certified Public Accountants. On September 5, 1923 three (3) of these certificates had been vacated by death, so that at the time the Board was created there were three hundred and forty-two (342) holders of certificates as "Certified Public Accountants" in Massachusetts.

The first certificate issued by the new Board was numbered 346, and was issued on October 8, 1923 to Mr. Francis J. Harrigan; Mr. Harrigan having passed the previous examination.

In accordance with due notice given to applicants, examinations arranged by the Board were held at Ford Hall, Boston, Mass., on November 20 and 21, 1923. A total of three hundred and fifteen (315) candidates presented themselves for examination; representing one hundred and thirty-four (134) candidates who had previously taken an examination and had failed, and one hundred and eighty-one (181) candidates who were new applicants. Of the candidates being re-examined, there were ten (10) who were being re-examined in the single subject of Auditing, and one (1) who was being re-examined in the single subject of Commercial Law. As a result of this examination, forty-eight (48) candidates were immediately registered as Certified Public Accountants. In addition, there were twenty-eight (28) candidates who successfully answered the questions and passed the examination, but whose certificates were withheld, pending the fulfillment of the requirement of the Board in regard to "Practical Experience". There were sixteen (16) candidates who passed in

all subjects except Auditing, and who will be required to take a subsequent examination in Auditing only. There were five (5) candidates who passed in all subjects except Commercial Law, and who will be required to take a subsequent examination in Commercial Law only.

In addition to the forty-eight (48) candidates who were immediately certified as a result of the examination, the Board has issued certificates to twenty-two (22) candidates who passed the examination in this or in some previous year, but whose certificates were withheld pending the fulfillment of the requirement of the Board in regard to "Practical Experience". The last certificate issued by the Board up to the date of this report (October 31, 1924) was numbered 415. According to the records of the Secretary on this date, there are four hundred and nine (409) holders of Massachusetts certificates as "Certified Public Accountants".

The Board has in its files the names of several hundred unsuccessful applicants, many of whom have not appeared for the last three examinations. The Board, at its meeting on November 5, 1923, adopted the following rule:

"An applicant who fails at an examination conducted by this Board shall be eligible for re-examination upon the payment of a fee of ten (\$10.00) dollars, but if said applicant after being given due notice does not present himself for re-examination within two years, he shall not be eligible for such re-examination, except by filing a new application and payment of a twenty-five (\$25.00) dollar fee, unless special permission for absence from two successive examinations is granted by the Board."

At its meeting on April 10, 1924, the Board unanimously voted to cancel the certificate of Joseph S. Luther, after having granted a hearing to Mr. Luther, as provided by Section 61, Chapter 478, of the Acts of 1921.

The Board has also had before it on numerous occasions, persons engaged in public practice who have been styling themselves as Certified Public Accountants of some other State or of the National Association. In all such cases the Board has admonished the individual that such practice is a violation of the law, and in each case has received the word of the individual that such practice would be discontinued.

The Board feels that the matter of practice in this State by a Certified Public Accountant of another State, may not be clear to many. We quote from the opinion of the Attorney General of Massachusetts in this regard, as it is under this opinion that the Board acts:

"The change is significant. Formerly Section 39 provided punishment for one who falsely represented that he was registered under Section 37. It may be assumed, without deciding, that one who described himself as registered in another State did not violate this provision. See opinion, Attorney General to Bank Commissioner, August 2, 1918. Section 39 as amended now punishes one who designates or holds himself out as a Certified Public Accountant *unless* he is registered under Section 37. It seems plain that one who designates or holds himself out as a certified public accountant does not cease to do so because he adds words or letters which sufficiently indicate that he is registered in another State. To designate or hold himself out as a certified public accountant of that State manifestly embraces and includes designating or holding himself out as a certified public accountant. He, therefore, commits the offense made punishable by Section 39 as amended, unless he is registered under Section 37.

Your inquiry whether a foreign certified public accountant who 'solicits or receives business in any way in Massachusetts' commits an offense under Section 39 as amended, presents questions of fact upon which it is not my province to pass. The statute does not forbid a certified public accountant from another State to receive or do business here if he obtains and does that business without violating Section

37 as amended. It does forbid him to designate or hold himself out as a certified public accountant in this State if he is not registered under Section 37. In this aspect the answer to your inquiry depends upon the facts of each case.

Yours very truly,

(Signed)

J. WESTON ALLEN,  
Attorney General."

It is the desire of the Present Board to promote the welfare of certified public accountants registered by it. Disagreeable though the task is in many cases, the Board feels it its duty to restrict the practice of certified public accountants in this State to conform with the laws in relation thereto. Instances of violation of the law in this or any other respect, when brought to the attention of the Board, will receive the thorough attention and consideration of the Board.

At the time of this report, the Board is planning its second annual examination, to be held at Ford Hall, on Wednesday, December 10th, and Thursday, December 11th, 1924.

We append to this report a copy of Chapter 470, of the Acts of 1923, and an alphabetical list of Certified Public Accountants; showing the name, number of certificate and date of issue.

Respectfully submitted,

BOARD OF REGISTRATION OF CERTIFIED PUBLIC ACCOUNTANTS.

By DANIEL B. LEWIS,  
Secretary.

## ACTS, 1923.—CHAPTER 470.

## AN ACT RELATIVE TO THE REGISTRATION OF PUBLIC ACCOUNTANTS.

*Be it enacted, etc., as follows:*

SECTION 1. Chapter thirteen of the General Laws is hereby amended by adding at the end thereof under the title, "Board of Registration of Certified Public Accountants", the following three new sections:—*Section 33.* There shall be a board of registration of certified public accountants, in the two following sections called the board, consisting of five persons, residents of the commonwealth, four of whom shall be registered certified public accountants and shall have been for seven years actively engaged in the practice of public accountancy, and one an attorney at law who has been for seven years actively engaged in the practice of law.

No member of said board shall belong to the faculty of any school of accountancy or be financially interested in the management of any such school or similar institution. Upon the expiration of the term of a member thereof, his successor, qualified as aforesaid, shall be appointed by the governor, with the advice and consent of the council, for a term of five years.

*Section 34.* The members of the board shall hold meetings at such time as they shall determine and shall annually choose from their own number a chairman and a secretary.

*Section 35.* There shall be paid by the commonwealth to the chairman and secretary a salary of one hundred and fifty dollars each and to each of the other members of the board a salary of one hundred and twenty-five dollars. Said compensation and any other expenses necessarily incurred by the board or any member thereof shall be paid by the commonwealth; provided, that such compensation and expenses shall not be in excess of the annual receipts for examination and registration paid to the commonwealth by the board.

SECTION 2. Chapter one hundred and twelve of the General Laws is hereby amended by inserting after section eighty-seven under the title, "Registration of Certified Public Accountants", the following five new sections:—*Section 87A.* The board of registration of certified public accountants, in this and the four following sections called the board, shall examine applicants for registration as certified public accountants. It shall make such rules and regulations as are necessary for the proper conduct of its duties. The board shall keep a full record of its proceedings, and a registry of all persons registered by it which shall be open to public inspection. A duplicate list shall also be open to inspection in the office of the state secretary. The board shall make an annual report.

*Section 87B.* The board shall examine any citizen of the United States resident in the commonwealth and not less than twenty-one years of age, who may apply for a certificate, shall investigate his character and fitness, and shall require the payment of a fee of twenty-five dollars. The fee for re-examination shall be fixed under regulations made by the board.

*Section 87C.* Any applicant whom the board deems to have the necessary qualifications and professional ability shall be registered as a public accountant by the board and shall receive a certificate thereof signed by the chairman and secretary of the board.

*Section 87D.* A public accountant, registered under the provisions of the preceding section or corresponding provisions of earlier laws, may, if the certificate issued to him, under said provisions has not been suspended or revoked, style himself "Certified Public Accountant."

*Section 87E.* No person, not registered under the provisions of section eighty-seven C or corresponding provisions of earlier laws, shall designate himself or hold himself out as a certified public accountant. No partnership

unless all of its members are registered under said provisions, and no corporation, shall use the words "certified public accountant" in describing the partnership or corporation or the business thereof; provided, that any partnership or corporation may represent that a specified person registered under said provisions is a member of such partnership or is in the service of such partnership or corporation. Any violation of this section shall be punished by a fine of not more than five hundred dollars or by imprisonment for not more than six months, or both.

SECTION 3. Sections thirty-five to thirty-nine inclusive, of chapter ninety-three of the General Laws, as amended by chapter three hundred and ninety-five of the acts of nineteen hundred and twenty-two, are hereby repealed.

SECTION 4. The initial appointments of the members of the board of registration of certified public accountants provided for by this act shall, as soon as may be after this act takes effect, be so made by the governor, with the advice and consent of the council, that the term of one member shall expire annually. All such initial appointees shall be qualified as provided in this act.

SECTION 5. All rules and regulations in effect at the time this act takes effect shall continue in full force until changed in accordance herewith.

*Approved May 25, 1923*



## MASSACHUSETTS

## RECORD OF C. P. A. CERTIFICATES ISSUED BY THE STATE BOARD.

<i>Number</i>	<i>Name</i>	<i>Date</i>
350	Adams, George S. ....	February 19, 1924
5	Albee, Amos D. ....	January 17, 1910
44	Albee, Herbert H. ....	January 17, 1910
261	Antoine, Frederick S. ....	November 4, 1921
313	Atticks, K. C. ....	April 21, 1921
277	Baker, Lester H. ....	January 19, 1922
120	Baker, Lorenzo B. ....	January 1, 1915
294	Barr, Alfred T. ....	February 9, 1922
306	Barrett, James H. ....	May 24, 1922
298	Barry, John J. ....	February 9, 1922
7	Bassett, Horace S. ....	January 17, 1910
144	Batchelder, Arthur P. ....	January 26, 1916
340	Bechtel, Harold H. ....	May 24, 1923
92	Belknap, Roscoe H. ....	January 26, 1923
400	Belson, Samuel L. ....	March 10, 1924
232	Bennett, Clinton W. ....	March 1, 1920
139	Bentley, Harry C. ....	January 26, 1916
21	Bishop, George Lester ....	January 17, 1910
351	Blackman, Abraham ....	February 19, 1924
300	Blake, Lester F. ....	February 9, 1922
184	Bollong, Elbridge A. ....	January 25, 1918
334	Bornhafft, Henry J. ....	April 9, 1923
183	Bottomley, Harold ....	January 25, 1918
352	Boutelle, Eugene G. ....	February 19, 1924
17	Boyden, Walter L. ....	January 17, 1910
304	Boynton, William ....	January 19, 1922
185	Briggs, Gertrude Lyndon ....	January 25, 1918
315	Brooker, Benjamin G. ....	January 31, 1923
270	Brown, A Lester ....	January 19, 1922
398	Brown, Albert ....	March 10, 1924
178	Brown, Thomas J. ....	January 25, 1918
87	Buckley, John E. ....	January 26, 1923
267	Bumstead, Ralph W. ....	January 19, 1922
316	Burton, Lucius D. ....	January 31, 1923
337	Buzzell, James H. ....	April 16, 1923
408	Caditz, Aaron ....	May 23, 1924
58	Canning, Wm. C. ....	August 1, 1910
155	Carpenter, Winthrop L. ....	January 26, 1916
52	Carven, Rupert S. ....	January 17, 1910
273	Cary, Arthur W. ....	January 19, 1922
31	Chandler, Asa E. ....	January 17, 1910
333	Chandler, Carlton N. ....	April 9, 1923
75	Chase, Arthur Taft ....	August 1, 1910
222	Chase, Gardner W. ....	February 2, 1920
78	Chase, Harvey ....	August 1, 1910
154	Chase, Stuart ....	January 26, 1916
27	Cherrington, Frederick B. ....	January 17, 1910
206	Christopher, Clifford Z. ....	January 26, 1923
322	Clahane, Francis John ....	February 8, 1923
215	Clapp, Philip Francis ....	December 15, 1919
163	Clarke, J. Albert ....	January 26, 1917
103	Clarke, John F. ....	January 26, 1923
170	Clarkson, George S. ....	March 8, 1917
244	Cleworth, Harold B. ....	January 26, 1923
353	Cluff, Laurance W. ....	February 19, 1924
190	Cobb, Howard P. ....	March 13, 1919

<i>Number</i>	<i>Name</i>	<i>Date</i>
227	Cohan, Joseph B. ....	February 2, 1920
199	Cohen, Casper .....	March 13, 1919
266	Cohen, Robert J. ....	January 19, 1922
354	Collins, Clifford M. ....	February 19, 1924
74	Comins, Edward P. ....	August 1, 1910
207	Conant, Ira M. ....	March 13, 1919
221	Congelton, Earle .....	February 2, 1920
355	Connelly, Daniel J. ....	February 19, 1924
11	Cooley, Morgan L. ....	January 17, 1910
138	Cornell, Charles H. ....	January 26, 1916
112	Crandell, J. Chester .....	July 25, 1912
88	Corson, Linwood E. ....	January 26, 1923
42	Crawford, George E. ....	January 17, 1910
192	Crockett, H. G. ....	March 13, 1919
414	Crowley, Charles E. ....	October 14, 1924
131	Crowley, Patrick F. ....	January 1, 1915
68	Cummings, Arthur S. ....	August 1, 1910
172	Cunningham, Daniel T. ....	January 26, 1923
209	Cushing, Joseph .....	March 13, 1919
134	Danforth, Pitt W. ....	January 1, 1915
57	Davis, Herbert T. ....	August 1, 1910
167	Dawes, Irving D. ....	March 8, 1917
249	Dawson, George Irving .....	January 26, 1923
301	Decker, Irwin S. ....	February 9, 1922
228	Densmore, Louis E. ....	February 2, 1920
106	Descoteaux, George N. ....	January 26, 1923
262	Dibble, Tracy A. ....	November 9, 1921
296	DiPesa, Marciano E. ....	February 9, 1922
213	Dillon, William .....	April 29, 1919
338	Donahue, Richard G. ....	April 16, 1923
196	Donnelly, Thomas B. ....	March 13, 1919
1	Doubleday, Edwin S. ....	January 17, 1910
356	Dow, Willard W. ....	February 19, 1924
357	Dowd, Thomas A. ....	February 19, 1924
358	Downie, George W. ....	February 19, 1924
347	Doyle, Arthur H. ....	October 22, 1923
265	Drury, John Thomas .....	January 19, 1922
101	Dwyer, Arthur J. ....	January 26, 1923
342	Dysart, Hugh .....	May 24, 1923
86	Dysart, Robert .....	June 20, 1911
40	Eaton, Walter W. ....	January 17, 1910
175	Edwards, Truman C. ....	January 25, 1918
211	Elliott, James A. ....	March 13, 1919
176	Elliott, James H. ....	January 25, 1918
314	Esterberg, William L. ....	March 13, 1919
359	Ewen, Charles G. ....	February 19, 1924
299	Farrey, Frank J. ....	February 9, 1922
409	Feingold, Sydney B. ....	June 2, 1924
319	Finnegan, George T. ....	January 31, 1923
135	Fitch, Stanley G. H. ....	January 1, 1915
22	FitzGerald, Edmund J. ....	January 26, 1923
360	Fitzgerald, Michael J. ....	February 19, 1924
89	Foss, Walter F. ....	June 20, 1911
361	Foster, Abbott B. ....	February 19, 1924
229	Foster, Chandler H. ....	February 2, 1920
181	Fox, James J. ....	January 25, 1918
45	Francis, James P. ....	January 17, 1910
362	French, Earle Moulton .....	February 19, 1924

<i>Number</i>	<i>Name</i>	<i>Date</i>
4	French, Herbert F. ....	January 17, 1910
198	Friedman, Henry E. ....	March 13, 1919
3	Fuller, Frederick S. ....	January 17, 1910
204	Gale, Charles ....	March 13, 1919
157	Gale, Charles J. ....	January 26, 1917
402	Gaudette, Hector L. ....	March 10, 1924
282	Gay, Arthur W. ....	January 19, 1922
117	Gibbs, Edward, Jr. ....	January 26, 1923
253	Giblin, James V. ....	April 21, 1921
242	Gibson, Walter B. ....	April 21, 1921
269	Gleason, Percy E. ....	January 19, 1922
99	Glidden, Elmer G. ....	January 26, 1923
20	Glunts, James D. ....	January 17, 1910
191	Goggin, Walter J. ....	March 13, 1919
37	Goodell, Clayton H. ....	January 26, 1923
363	Goodman, Morris ....	February 19, 1924
100	Gordon, David C. ....	January 26, 1913
189	Gorham, Thomas F. ....	January 26, 1923
251	Gorsey, Samuel J. ....	April 21, 1921
364	Goss, Irvin J. ....	February 19, 1924
171	Gove, Archibald Chase ....	March 8, 1917
113	Gray, W. Chester ....	September 15, 1913
25	Greeley, Henry N. ....	January 17, 1910
255	Greenspan, Abraham ....	September 9, 1921
283	Gregg, Clifton W. ....	January 19, 1922
111	Grimes, Arthur V. ....	July 25, 1912
126	Griswold, Ernest H. ....	January 1, 1915
166	Grouse, Harold B. ....	March 8, 1917
233	Guinee, John W. ....	January 26, 1923
12	Guttentag, Sydney ....	January 26, 1923
344	Hagerty, William J. ....	August 13, 1923
16	Hall, James W. ....	January 17, 1910
290	Hannon, Raymond J. ....	January 19, 1922
94	Harlow, Archie S. ....	January 26, 1923
346	Harrigan, Francis J. ....	October 8, 1923
193	Harrington, Fred D. ....	March 13, 1919
365	Harrington, John J. ....	February 19, 1924
332	Harris, Frank S. ....	April 9, 1923
56	Hartshorn, Horace C. ....	August 1, 1910
335	Harvey, Gilman Clifton ....	April 9, 1923
147	Hatch, Frank S. ....	January 26, 1916
48	Hathaway, James L. ....	January 17, 1910
336	Hawkes, Hastings ....	April 9, 1923
259	Hawkins, Lester G. ....	September 9, 1921
231	Hayes, William Edward ....	February 20, 1920
177	Heller, Myron ....	January 25, 1918
264	Helman, Simon ....	April 12, 1921
151	Hendrie, Percy Mathew ....	January 26, 1923
186	Hill, Alice M. ....	January 25, 1918
91	Hill, Charles M. ....	June 20, 1911
49	Hillman, Frederick J. ....	January 17, 1910
256	Hingston, Richard F. ....	June 21, 1921
366	Hitchcock, George K. ....	February 19, 1924
80	Holdsworth, Raymond A. ....	January 26, 1923
403	Holmes, Charles L. ....	March 10, 1924
114	Homer, Lewis H. ....	September 15, 1913
367	Horton, Henri Noyes ....	February 19, 1924
70	Hubbard, Eugene W. ....	January 26, 1923

<i>Number</i>	<i>Name</i>	<i>Date</i>
130	Hughes, Elliot W. ....	January 1, 1915
320	Huntington, Cyril O. ....	January 31, 1923
93	Hyde, Ralph K. ....	June 20, 1911
325	Hyde, William J. ....	February 8, 1923
368	Hyland, Edward J. ....	February 19, 1924
224	Jackson, J. Hugh ....	February 2, 1920
32	Jacobs, Herbert E. ....	January 17, 1910
123	Jaques, Rupert W. ....	January 1, 1915
10	Jarvis, William H. S. ....	January 17, 1910
369	Jaureguy, Anthony ....	February 19, 1924
370	Jenkins, James H., Jr. ....	February 19, 1924
295	Jensen, William B. ....	February 9, 1922
165	Johnson, James Theron, Jr. ....	January 25, 1917
236	Johnson, Philip W. ....	June 15, 1920
399	Johnston, William W. ....	March 10, 1924
371	Jones, Arthur E. ....	February 19, 1924
214	Jordan, Wilbur A., Jr. ....	January 26, 1923
291	Joseph, Nathan ....	January 19, 1922
292	Kane, Martin S. ....	January 19, 1922
288	Katz, H. Louis ....	January 19, 1922
289	Kehn, Fred M. ....	January 19, 1922
223	Kelly, Joseph P. ....	February 2, 1920
341	Kemp, Wallace M. ....	May 24, 1923
372	Kennedy, William E. ....	February 19, 1924
153	Keyes, John Brooks ....	January 26, 1916
202	King, Harry H. ....	March 13, 1919
258	Kingman, Ethel S. ....	August 24, 1921
241	Kittredge, E. Roy ....	September 17, 1920
345	Kirk, Francis P. ....	August 13, 1923
140	Klein, Herman Edward ....	January 26, 1916
275	Kline, H. Clinton ....	January 19, 1922
330	Knight, Harris S. ....	April 9, 1923
252	Knowlton, Leslie D. ....	April 21, 1921
279	Koallick, Leopold ....	April 12, 1921
373	Kord, Edward F. ....	February 19, 1924
374	Langley, Frank J. ....	February 19, 1924
238	Leary, Walter E. ....	June 15, 1920
375	Leonard, John J. ....	February 19, 1924
133	LeVine, Joseph ....	January 1, 1915
187	Levine, Joseph ....	January 25, 1918
411	Levy, Benjamin ....	October 14, 1924
110	Lewis, Daniel B. ....	July 25, 1912
377	Lindsay, Maurice M. ....	February 19, 1924
90	Longden, Ralph L. ....	January 26, 1923
376	Lothrop, Ernest O. ....	February 19, 1924
77	Love, Henry D. ....	August 1, 1910
378	Lucas, Homer A. ....	February 19, 1924
96	Lucier, H. J. ....	June 20, 1911
73	Lyall, George ....	August 1, 1910
379	Macbeth, George Hazzard ....	February 19, 1924
143	MacDow, G. Wilson ....	January 26, 1916
119	Mackenzie, John ....	February 24, 1914
280	MacLeod, Elwin ....	January 19, 1922
148	Magee, William J. ....	January 26, 1916
271	Maggioni, P. J. ....	January 19, 1922
149	Mann, Harvard L. ....	January 26, 1916
380	Manning, Edward W. ....	February 19, 1924
179	Mannix, Arthur J. ....	January 25, 1918

<i>Number</i>	<i>Name</i>	<i>Date</i>
43	Mannix, William H. ....	January 17, 1910
327	Marr, Russell W. ....	March 16, 1923
381	Marshall, Hugh E. ....	February 19, 1924
404	Marshall, Samuel James ....	March 10, 1924
14	Marvin, Harold Arthur ....	January 17, 1910
41	Masters, Joseph E. ....	January 17, 1910
60	McAvoy, William J. ....	August 1, 1910
382	McCann, W. Webster ....	February 19, 1924
383	McCorkle, W. J. ....	February 19, 1924
218	McDevitt, Edward J., Jr. ....	February 2, 1920
97	McGuire, Clarence W. ....	June 20, 1911
308	McKay, Robert C. ....	April 12, 1921
39	McManus, Charles V. ....	January 26, 1923
234	McManus, Frank J. ....	January 26, 1923
137	Merrill, Herbert C. ....	January 26, 1916
98	Messinger, Frank B. ....	June 20, 1911
28	Miner, Morton B. ....	January 26, 1913
413	Monroe, Francis T. ....	October 14, 1924
164	Montgomery, John ....	January 26, 1917
38	Moore, Charles Earl ....	January 26, 1923
293	Moore, J. Edward ....	February 9, 1922
124	Morgan, Walter S. ....	January 1, 1915
162	Morse, Harold S. ....	January 26, 1917
115	Mosher, Ira ....	September 15, 1913
67	Moyer, Aaron Joseph ....	August 1, 1910
15	Moyer, Orlando C. ....	January 17, 1910
384	Moynihan, Patrick J. ....	February 19, 1924
260	Mozley, Fred ....	October 14, 1921
268	Murphy, Bartholomew J. ....	January 19, 1922
406	Murphy, Daniel A. ....	May 23, 1924
281	Murphy, George E. ....	January 19, 1922
385	Murphy, Walter H. ....	February 19, 1924
62	Neal, J. Henry ....	August 1, 1910
386	Needham, Horace R. ....	February 19, 1924
285	Nesmith, Albert Taylor ....	January 19, 1922
36	Nickerson, Augustus ....	January 17, 1910
387	Norwood, Raymond R. ....	February 19, 1924
23	Nunan, Elisha F. ....	January 26, 1923
19	Oakey, Francis ....	January 17, 1910
284	Ober, Harry ....	January 19, 1922
250	O'Brien, Thomas Francis ....	January 26, 1923
276	O'Keeffe, Arthur ....	January 19, 1922
388	Omar, Tracy W. ....	February 19, 1924
79	Parker, Edward L. ....	August 1, 1910
61	Parsons, Thomas P. ....	August 1, 1910
226	Paton, Andrew H. ....	February 2, 1920
328	Peers, Kester J. ....	March 16, 1923
309	Percy, Atlee Lane ....	April 12, 1921
201	Perkins, Lee ....	March 13, 1919
160	Perkins, Ralph S. ....	January 26, 1917
263	Perry, Donald P. ....	November 15, 1921
169	Peters, Harold R. ....	March 8, 1917
188	Peters, Ralph W. ....	January 25, 1918
26	Philbrick, Hazen P. ....	January 17, 1910
142	Place, George James ....	January 26, 1923
307	Potter, Arnold S. ....	June 13, 1922
323	Powers, Walter A. ....	February 8, 1923
146	Price, Edgar J. Mills ....	January 26, 1916

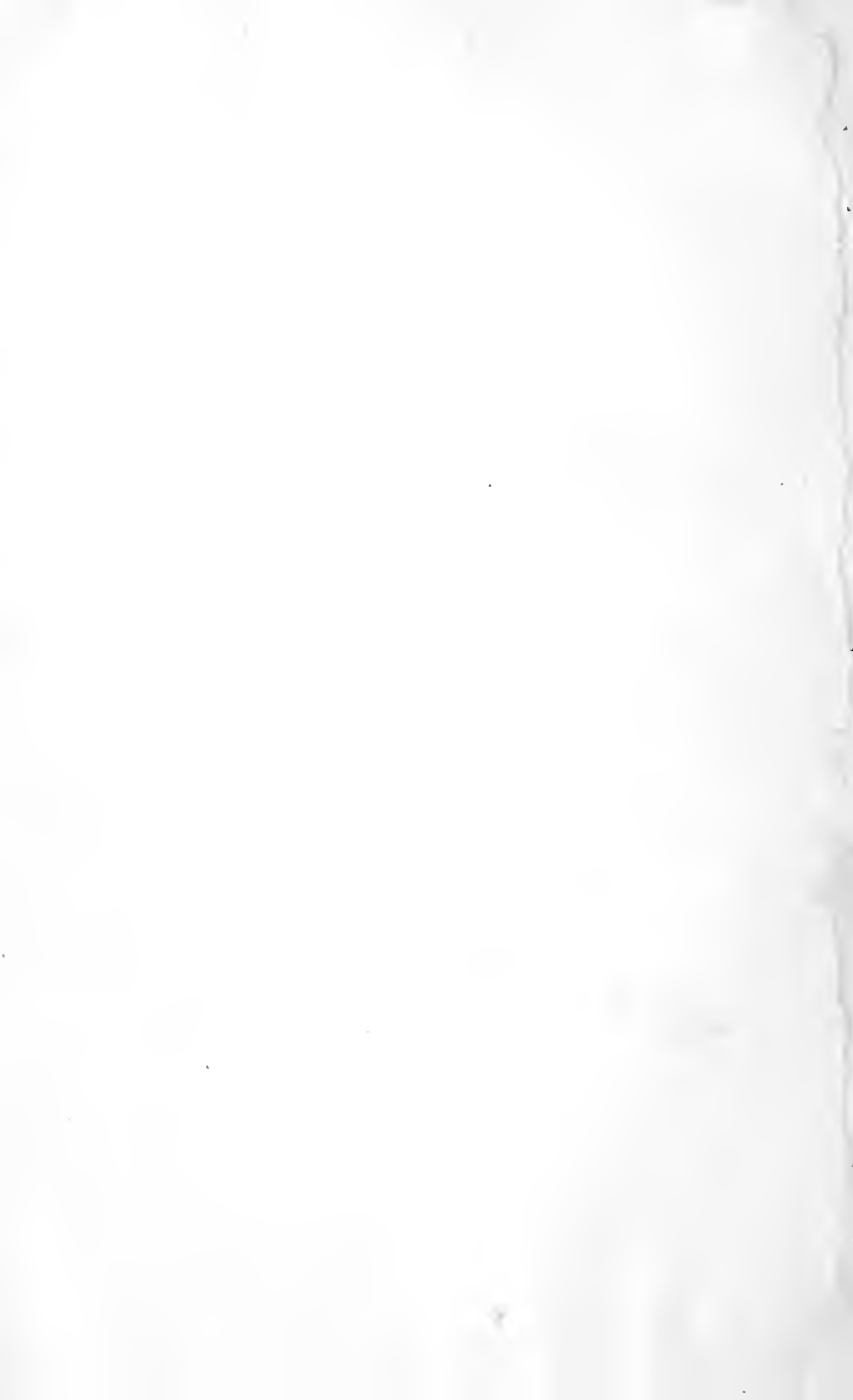
<i>Number</i>	<i>Name</i>	<i>Date</i>
59	Pride, Edwin L. ....	August 8, 1910
310	Pullman, J. M. ....	April 12, 1921
257	Prull, Leroy A. ....	August 11, 1921
71	Quigley, John J. ....	August 1, 1910
389	Quint, John R. ....	February 19, 1924
69	Rand, Waldron H. ....	August 1, 1910
102	Rawson, Edward Calvin.....	June 20, 1911
278	Raymond, Phillips H. ....	January 19, 1922
247	Reardon, John J. ....	January 26, 1923
156	Reilly, Thomas I. ....	February 2, 1916
248	Richardson, Arthur A. ....	January 26, 1923
63	Risley, Arthur LeRoy ....	August 1, 1910
132	Rittenhouse, Charles F. ....	January 1, 1915
331	Robb, Dwight W. ....	April 9, 1923
182	Robbins, Henry W. ....	January 25, 1918
390	Robbins, John W. ....	February 19, 1924
305	Robert, Urbain ....	May 24, 1922
150	Robinson, Chester A. ....	January 26, 1923
311	Rogers, Sydney J. ....	April 12, 1921
152	Rollins, Abbott H. ....	January 26, 1916
109	Rollins, James F. ....	January 26, 1923
220	Rosen, Clarence B. ....	February 2, 1920
349	Ross, Daniel H. ....	November 19, 1923
84	Rotfort, Nathan ....	January 26, 1923
127	Rowson, Francis H. ....	January 1, 1915
235	Ryan, John A. ....	June 15, 1920
391	Saievetz, George ....	February 19, 1924
50	Sanger, Gabriel ....	January 17, 1910
392	Sargent, Henry E. ....	February 19, 1924
274	Sargent, Homer A. ....	January 19, 1922
210	Saunders, James A. ....	March 13, 1919
297	Sawyer, Charles P. ....	February 9, 1922
6	Sawyer, Hollis H. ....	January 17, 1910
348	Sax, Samuel M. ....	November 12, 1923
122	Schick, William A., Jr. ....	January 1, 1915
47	Scovell, Clinton H. ....	January 17, 1910
168	Seamans, Richard D. ....	March 8, 1917
55	Setchell, Morton E. ....	August 1, 1910
393	Shannon, John E. ....	February 19, 1924
410	Shine, Henry J. ....	September 29, 1924
85	Shy, Frank S. ....	January 26, 1923
240	Silbert, Newman ....	July 1, 1920
217	Simmons, Herbert W. ....	February 2, 1920
245	Smith, Albert W. ....	January 26, 1923
54	Smith, George Arthur ....	August 1, 1910
121	Smith, Walter I. ....	January 1, 1915
125	Smith, William D. ....	January 1, 1915
303	Snow, Harold P. ....	January 19, 1922
339	Snow, Joseph S. ....	April 16, 1923
230	Solomon, Frank ....	February 2, 1920
208	Solomon, Samuel ....	March 13, 1919
116	Spark, Dale M. ....	September 15, 1913
33	Sparrow, Gustavus H. ....	January 17, 1910
405	Spaulding, George A. ....	March 24, 1924
136	Spear, Russell B. ....	September 15, 1913
343	Spiller, Otto ....	June 22, 1923
318	Spinney, Walter F. ....	January 31, 1923
394	Starr, Max ....	February 19, 1924

<i>Number</i>	<i>Name</i>	<i>Date</i>
30	Steacie, Edward	January 17, 1910
82	Steele, F. R. Carnegie	November 18, 1910
105	Stetson, Charles A.	June 20, 1911
81	Stewart, Andrew	August 1, 1910
76	Stewart, Frederic	August 1, 1910
287	Stewart, J. Harold	January 19, 1922
395	Stidstone, George Wesley	February 19, 1924
174	Stone, Joseph	January 26, 1923
239	Stone, Samuel J.	July 1, 1920
2	Strachan, G. Duthrie	January 17, 1910
64	Strangman, George	January 26, 1923
237	Sullivan, Alfred A.	June 15, 1920
29	Swan, James T.	January 17, 1910
329	Swantee, Paul F.	March 16, 1923
129	Sweet, Homer N.	January 1, 1915
321	Swift, Merton W.	January 31, 1923
180	Talbot, Charles Lewis	January 25, 1918
104	Taylor, Percy W.	January 26, 1923
161	Tod, Stuart	January 26, 1917
254	Toner, James V.	April 21, 1921
203	Torrence, Gerald A.	March 13, 1919
401	Tucker, Charles W.	March 10, 1924
286	Tucker, Herbert E.	January 19, 1922
107	Tuttle, Charles C.	June 20, 1911
18	Tuttle, Charles H.	January 17, 1910
396	Tuttle, William W.	February 19, 1924
415	Uhl, Austin O.	October 27, 1924
243	Vincent, Norman H. S.	January 26, 1923
302	Wakefield, Edwin E., Jr.	February 13, 1922
95	Wald, Harold	January 26, 1923
194	Waldo, W. Ratcliffe	January 26, 1923
66	Walker, Charles O.	August 1, 1910
412	Wall, Walter D.	October 14, 1924
145	Walter, Francis H. E.	January 26, 1923
312	Wardwell, Gardner B.	April 12, 1921
219	Warren, William I.	February 2, 1920
225	Watson, Ralph W.	February 2, 1920
173	Wasserman, Leopold	September 1, 1917
397	Weatherhead, Stuart M.	February 19, 1924
272	Washburn, Reynold W.	January 19, 1922
407	Welch, Andrew W.	May 23, 1924
65	Wellington, C. Oliver	August 1, 1910
108	Wheeler, Harry E.	June 20, 1911
159	White, Lee H.	January 26, 1917
197	White, Warren H.	March 13, 1919
200	Whitney, Ethan Allen	March 13, 1919
216	Wight, Charles A., Jr.	December 18, 1919
195	Wilkinson, Alvin T.	March 13, 1919
205	Willard, Raymond D.	March 13, 1919
83	Williams, John S.	January 26, 1923
118	Willis, Frank L.	September 15, 1913
158	Wolfe, Frank B.	January 26, 1917
46	Wolper, George S.	January 26, 1923
34	Wood, Myron E.	January 17, 1910
324	Woodward, Theodore F.	February 8, 1923
326	Woodworth, Edward J.	February 8, 1923
141	Workman, W. Horace	January 26, 1916
72	Wright, Charles H.	August 1, 1910

<i>Number</i>	<i>Name</i>	<i>Date</i>
212	Wright, Carl W. ....	March 13, 1919
128	Wright, Edward V. ....	January 26, 1923
13	Wrye, Walter C. ....	January 17, 1910
246	Yardley, Arthur W. ....	January 26, 1923







The Commonwealth of Massachusetts

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ANNUAL REPORT

OF THE

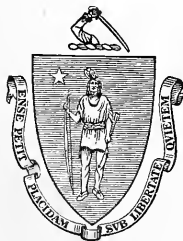
Board of Registration of Certified  
Public Accountants

FOR THE

Year Ending November 30, 1925

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Division of Registration  
Department of Civil Service and Registration



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Publication of this Document  
Approved by the  
Commission on Administration and Finance

# The Commonwealth of Massachusetts

## DEPARTMENT OF

# Civil Service and Registration

STATE HOUSE, BOSTON

## ANNUAL REPORT

November 30, 1925.

MR. WILLIAM F. CRAIG,  
DIRECTOR OF REGISTRATION,  
STATE HOUSE,  
BOSTON, MASSACHUSETTS.

*Dear Sir:*

In compliance with statutory requirements, the Board of Registration of Certified Public Accountants has the honor of submitting to you its second annual report as follows:

Since the creation of the Board in 1923, the terms of James J. Fox and Patrick F. Crowley expired in 1924 and 1925, respectively. They both have been reappointed by the Governor and their appointments confirmed by the Executive Council for a term of five (5) years, and as at the date of this report the Board consists of the following:

George L. Bishop	Term expires in 1926
Daniel B. Lewis	" " " 1927
Edwin L. Pride	" " " 1928
James J. Fox	" " " 1929
Patrick F. Crowley	" " " 1930

At the meeting of the Board on September 28, 1925, Mr. George L. Bishop was unanimously elected Chairman, and Mr. James J. Fox was unanimously elected Secretary of the Board for the ensuing year.

During the period from October 31, 1924 to November 30, 1925 (the period covered by this report) the Board has held seventeen (17) formal meetings as well as a number of informal meetings not recorded in the minutes, having a minority of the members of the Board present for a discussion of various matters.

In accordance with due notice given to applicants, examinations arranged by the Board were held at Ford Hall, Boston, Mass., on December 10th and 11th, 1924. A total of three hundred and forty-seven (347) candidates presented themselves for the examination, representing one hundred and eighty-three (183) candidates who had previously taken the examination and had failed, and one hundred and sixty-four (164) candidates who were new applicants. Of the candidates being re-examined, there were sixteen (16) who were being re-examined in the subject of "Auditing" only and six (6) who were being re-examined in "Commercial Law" only. These candidates had successfully passed in the other subjects at some previous examination. As a result of this examination forty-nine (49) candidates were found to have satisfactorily answered the questions and to possess the necessary qualifications, and certificates were issued to them. Twenty-eight (28) candidates were found to have successfully passed the entire examination but did not possess the necessary qualifications, and their certificates were withheld pending their fulfillment of the requirements of the Board. There were six (6) candidates who passed in all subjects except "Auditing," who will be required to take a subsequent exami-

nation in Auditing only. There were fifteen (15) candidates who passed in all subjects except "Commercial Law" who will be required to take a subsequent examination in Commercial Law only.

Including those candidates who were registered as the direct result of the December, 1924, examination, the Board has considered the applications of many candidates whose certificates were being withheld pending their fulfillment of the requirements of the Board, and many of these have been acted upon favorably. During the period covered by this report the Board has issued a total of seventy-five (75) certificates. The last certificate issued by the Board up to the date of this report is numbered 490. According to the records of the Secretary, as at this date, there are 482 Certified Public Accountants.

The death of a registered Certified Public Accountant is not always brought to the attention of the Board until the annual report of the Board is sent out. Our list may, therefore, contain the names of some who have passed on during the year. The Board would appreciate the co-operation of all Certified Public Accountants in notifying it of the death of any Certified Public Accountant of Massachusetts, in order that the records may be kept up to date at all times.

At its meeting on November 10, 1924, the Board voted to reinstate Mr. Joseph S. Luther as a Certified Public Accountant and certificate No. 416 was issued to him as of that date.

As in the previous year, the Board has had before it on numerous occasions persons engaged in public practice who have been styling themselves "Certified Public Accountants," contrary to the laws of this State. The Board is constantly in receipt of complaints of this character, and again the co-operation of all duly registered Massachusetts Certified Public Accountants is solicited in order that the Board may carefully and faithfully perform its duties. The question of practice within the Commonwealth of Massachusetts by individuals who are not Certified Public Accountants of Massachusetts, but who hold a certificate granted by some other State, is one which in many instances is difficult for the Board to deal. The position of the Board, however, as conveyed to it by the interpretation of the Attorney General, is clear. In one instance during the year the Board has been complained of to the Governor of the Commonwealth, because of its admonition to one who was practising as a Certified Public Accountant of Massachusetts without having been duly registered. The position of the Board was carefully presented to the District Attorney of Suffolk County, and when the case came up in court it was placed on file. This part of the work of your Board is disagreeable and unpleasant in that it often brings down upon the Board unfair and unjust criticism of its work, which is performed solely in the discharge of its duties.

For the past several years the examinations of the Board have been held in November or December. No examination has been held during the year 1925 and none is planned until the early Summer of 1926. This postponement is made at the request of the Commission on Administration and Finance, and is due to confusion in regard to the budget appropriation available for this Board. Budget appropriations are enacted into law usually in April, and by postponing its examinations until after that date the Board will be in a position to know the appropriation under which it may carry on its work.

We append to this report an alphabetical list of Certified Public Accountants, showing the number of certificate, name, and date of issuance.

Respectfully submitted,  
BOARD OF REGISTRATION OF CERTIFIED PUBLIC ACCOUNTANTS.

By JAMES J. Fox,  
*Secretary.*

## MASSACHUSETTS

## RECORD OF C. P. A. CERTIFICATES ISSUED BY THE STATE BOARD.

<i>Number</i>	<i>Name</i>	<i>Date</i>
350	Adams, George S. ....	February 19, 1924
5	Albee, Amos D. ....	January 17, 1910
44	Albee, Herbert H. ....	January 17, 1910
423	Anderson, Fred Charles ....	February 11, 1925
457	Andrews, George J. ....	February 11, 1925
261	Antoine, Frederick S. ....	November 4, 1921
431	Apperson, Walter H. ....	February 11, 1925
313	Atticks, K. C. ....	April 21, 1921
277	Baker, Lester H. ....	January 19, 1922
120	Baker, Lorenzo B. ....	January 1, 1915
294	Barr, Alfred T. ....	February 9, 1922
306	Barret, James H. ....	May 24, 1922
298	Barry, John J. ....	February 9, 1922
7	Basset, Horace S. ....	January 17, 1910
144	Batchelder, Arthur P. ....	January 26, 1916
472	Batchelder, Harold P. ....	February 25, 1925
436	Bayard, Hymen ....	February 11, 1925
340	Bechtel, Harold H. ....	May 24, 1923
92	Belknap, Roscoe H. ....	January 26, 1923
422	Bellenoit, Norman V. ....	February 10, 1925
400	Belson, Samuel L. ....	March 10, 1924
232	Bennett, Clinton W. ....	March 1, 1920
139	Bentley, Harry C. ....	January 26, 1916
21	Bishop, George Lester ....	January 17, 1910
351	Blackman, Abraham ....	February 19, 1924
300	Blake, Lester F. ....	February 9, 1922
485	Blanchard, Euclid Alfred ....	September 28, 1925
184	Bollong, Elbridge A. ....	January 25, 1918
334	Bornhafft, Henry J. ....	April 9, 1923
183	Bottomley, Harold ....	January 25, 1918
352	Boutelle, Eugene G. ....	February 19, 1924
17	Boyden, Walter L. ....	January 17, 1910
304	Boynton, William ....	January 19, 1922
185	Briggs, Gertrude Lyndon ....	January 25, 1918
315	Brooker, Benjamin G. ....	January 31, 1923
270	Brown, A. Lester ....	January 19, 1922
398	Brown, Albert ....	March 10, 1924
418	Brown, Benjamin ....	February 10, 1925
178	Brown, Thomas J. ....	January 25, 1918
451	Brundage, Percival F. ....	February 11, 1925
87	Buckley, John E. ....	January 26, 1923
267	Bumstead, Ralph W. ....	January 19, 1922
435	Burke, Lawrence W. ....	February 11, 1925
316	Burton, Lucius D. ....	January 31, 1923
337	Buzzell, James H. ....	April 16, 1923
408	Caditz, Aaron ....	May 23, 1924
58	Canning, William C. ....	August 1, 1910
460	Carleton, Earle Joseph ....	February 11, 1925
155	Carpenter, Winthrop L. ....	January 26, 1916
52	Carven, Rupert S. ....	January 17, 1910
273	Cary, Arthur W. ....	January 19, 1922
424	Chalfin, Harry ....	February 11, 1925
31	Chandler, Asa E. ....	January 17, 1910
333	Chandler, Carlton N. ....	April 9, 1923
75	Chase, Arthur Taft ....	August 1, 1910
222	Chase, Gardner W. ....	February 2, 1920
78	Chase, Harvey S. ....	August 1, 1910

<i>Number</i>	<i>Name</i>	<i>Date</i>
154	Chase, Stuart	January 26, 1916
27	Cherrington, Frederick Bond	January 17, 1910
206	Christopher, Clifford Z.	January 26, 1923
465	Claff, William	February 11, 1925
322	Clahane, Francis John	February 8, 1923
215	Clapp, Philip Francis	December 15, 1919
163	Clarke, J. Albert	January 26, 1917
103	Clarke, John F.	January 26, 1923
170	Clarkson, George S.	March 8, 1917
244	Cleworth, Harold B.	January 26, 1923
353	Cluff, Laurance W.	February 19, 1924
190	Cobb, Howard P.	March 13, 1919
227	Cohan, Joseph B.	February 2, 1920
199	Cohen, Casper	March 13, 1919
477	Cohen, Ralph J.	March 24, 1925
266	Cohen, Robert J.	January 19, 1922
354	Collins, Clifford M.	February 19, 1924
74	Comins, Edward P.	August 1, 1910
207	Conant, Ira M.	March 13, 1919
433	Condon, Daniel F.	February 11, 1925
221	Congelton, Earle	February 2, 1920
355	Connelly, Daniel J.	February 19, 1924
11	Cooley, Morgan L.	January 17, 1910
138	Cornell, Charles H.	January 26, 1916
88	Corson, Linwood E.	January 26, 1923
112	Crandell, J. Chester	July 25, 1912
42	Crawford, George E.	January 17, 1910
192	Crockett, H. G.	March 13, 1919
414	Crowley, Charles E.	October 14, 1924
131	Crowley, Patrick F.	January 1, 1915
479	Cuddy, Thomas H.	March 24, 1925
68	Cummings, Arthur S.	August 1, 1910
172	Cunningham, Daniel T.	January 26, 1923
209	Cushing, Joseph	March 13, 1919
480	D'Alessandro, Alfred	March 24, 1925
134	Danforth, Pitt W.	January 1, 1915
459	Dargin, John F.	February 11, 1925
57	Davis, Herbert T.	August 1, 1910
167	Dawes, Irving D.	March 8, 1917
249	Dawson, George Irving	January 26, 1923
301	Decker, Irwin S.	February 9, 1922
228	Densmore, Louis E.	February 2, 1920
106	Descoteaux, George N.	January 26, 1923
262	Dibble, Tracy A.	November 9, 1921
452	Dillon, Schuyler	February 11, 1925
213	Dillon, William	April 29, 1919
296	DiPesa, Charles Eugene	February 9, 1922
338	Donahue, Richard G.	April 16, 1923
196	Donnelly, Thomas B.	March 13, 1919
447	Doubleday, Edwin C.	February 11, 1925
1	Doubleday, Edwin S.	January 17, 1910
356	Dow, Willard W.	February 19, 1924
357	Dowd, Thomas A.	February 19, 1924
358	Downie, George W.	February 19, 1924
347	Doyle, Arthur H.	October 22, 1923
265	Drury, John Thomas	January 19, 1922
490	Dunham, Mark A.	November 9, 1925
101	Dwyer, Arthur J.	January 26, 1923
481	Dwyer, Joseph E.	May 7, 1925
342	Dysart, Hugh	May 24, 1923

<i>Number</i>	<i>Name</i>	<i>Date</i>
86	Dysart, Robert	June 20, 1911
40	Eaton, Walter W.	January 17, 1910
175	Edwards, Truman C.	January 25, 1918
438	Elcock, Thomas M.	February 11, 1925
211	Elliott, James A.	March 13, 1919
176	Elliott, James H.	January 25, 1918
314	Esterberg, William L.	March 13, 1919
359	Ewen, Charles G.	February 19, 1924
299	Farrey, Frank J.	February 9, 1922
409	Feingold, Sydney B.	June 2, 1924
319	Finnegan, George T.	January 31, 1923
476	Finton, John Joseph	March 10, 1925
135	Fitch, Stanley G. H.	January 1, 1915
22	FitzGerald, Edmund J.	January 26, 1923
360	Fitzgerald, Michael J.	February 19, 1924
425	Fitzgerald, William F.	February 11, 1925
89	Foss, Walter F.	June 20, 1911
361	Foster, Abbott B.	February 19, 1924
229	Foster, Chandler H.	February 2, 1920
181	Fox, James J.	January 25, 1918
45	Francis, James P.	January 17, 1910
362	French, Earle Moulton	February 19, 1924
4	French, Herbert F.	January 17, 1910
198	Friedman, Henry E.	March 13, 1919
3	Fuller, Frederick S.	January 17, 1910
204	Gale, Charles	March 13, 1919
157	Gale, Charles J.	January 26, 1917
402	Gaudette, Hector L.	March 10, 1924
282	Gay, Arthur W.	January 19, 1922
117	Gibbs, Edward, Jr.	January 26, 1923
253	Giblin, James V.	April 21, 1921
242	Gibson, Walter B.	April 21, 1921
489	Giddings, Walter G.	September 28, 1925
269	Gleason, Percy E.	January 19, 1922
99	Glidden, Elmer G.	January 26, 1923
20	Glunts, James D.	January 17, 1910
191	Goggin, Walter J.	March 13, 1919
488	Golding, Herman Harry	September 28, 1925
37	Goodell, Clayton H.	January 26, 1923
363	Goodman, Morris	February 19, 1924
100	Gordon, David C.	January 26, 1913
189	Gorham, Thomas F.	January 26, 1923
251	Gorsey, Samuel J.	April 21, 1921
364	Goss, Irvin J.	February 19, 1924
171	Gove, Archibald Chase	March 8, 1917
458	Grant, Benjamin E.	February 11, 1925
113	Gray, W. Chester	September 15, 1913
25	Greeley, Henry N.	January 17, 1910
255	Greenspan, Abraham	September 9, 1921
283	Gregg, Clifton W.	January 19, 1922
111	Grimes, Arthur V.	July 25, 1912
126	Griswold, Ernest H.	January 1, 1915
166	Grouse, Harold B.	March 8, 1917
443	Guay, William	February 11, 1925
233	Guinee, John W.	January 26, 1923
12	Guttentag, Sidney	January 26, 1923
344	Hagerty, William J.	August 13, 1923
16	Hall, James W.	January 17, 1910
290	Hannon, Raymond J.	January 19, 1922
94	Harlow, Archie S.	January 26, 1923



<i>Number</i>	<i>Name</i>	<i>Date</i>
346	Harrigan, Francis J. ....	October 8, 1923
193	Harrington, Fred D. ....	March 13, 1919
365	Harrington, John J. ....	February 19, 1924
332	Harris, Frank S. ....	April 9, 1923
56	Hartshorn, Horace C. ....	August 1, 1910
335	Harvey, Gilman Clifton ....	April 9, 1923
147	Hatch, Frank S. ....	January 26, 1916
48	Hathaway, James L. ....	January 17, 1910
336	Hawkes, Hastings ....	April 9, 1923
259	Hawkins, Lester G. ....	September 9, 1921
468	Hawley, Laurence ....	February 11, 1925
231	Hayes, William Edward ....	February 20, 1920
177	Heller, Myron ....	January 25, 1918
264	Helman, Simon ....	April 12, 1921
151	Hendrie, Percy Mathew ....	January 26, 1923
186	Hill, Alice M. ....	January 25, 1918
91	Hill, Charles M. ....	June 20, 1911
49	Hillman, Frederick J. ....	January 17, 1910
256	Hingston, Richard F. ....	June 21, 1921
366	Hitchcock, George K. ....	February 19, 1924
80	Holdsworth, Raymond A. ....	January 26, 1923
403	Holmes, Charles L. ....	March 10, 1924
114	Homer, Lewis H. ....	September 15, 1913
367	Horton, Henrie Noyes ....	February 19, 1924
70	Hubbard, Eugene W. ....	January 26, 1923
130	Hughes, Elliot B. ....	January 1, 1915
450	Hunter, Albert E. ....	February 11, 1925
320	Huntington, Cyril O. ....	January 31, 1923
93	Hyde, Ralph K. ....	June 20, 1911
325	Hyde, William J. ....	February 8, 1923
368	Hyland, Edward J. ....	February 19, 1924
224	Jackson, J. Hugh ....	February 2, 1920
32	Jacobs, Herbert E. ....	January 17, 1910
123	Jacques, Rupert W. ....	January 1, 1915
369	Jaureguy, Anthony ....	February 19, 1924
370	Jenkins, James H., Jr. ....	February 19, 1924
295	Jensen, William B. ....	February 9, 1922
165	Johnson, James Theron, Jr. ....	January 25, 1917
236	Johnson, Philip W. ....	June 15, 1920
399	Johnston, William W. ....	March 10, 1924
371	Jones, Arthur E. ....	February 19, 1924
214	Jordan, Wilbur A., Jr. ....	January 26, 1923
291	Josephs, Nathan ....	January 19, 1922
292	Kane, Martin S. ....	January 19, 1922
288	Katz, H. Louis ....	January 19, 1922
289	Kehn, Fred M. ....	January 19, 1922
223	Kelly, Joseph P. ....	February 2, 1920
341	Kemp, Wallace M. ....	May 24, 1923
372	Kennedy, William E. ....	February 19, 1924
462	Kessler, Harry I. ....	February 11, 1925
153	Keyes, John Brooks ....	January 26, 1916
429	King, Edwin H. ....	February 11, 1925
202	King, Harry H. ....	March 13, 1919
258	Kingman, Ethel S. ....	August 24, 1921
345	Kirk, Francis P. ....	August 13, 1923
241	Kittredge, E. Roy ....	September 17, 1920
140	Klein, Herman Edward ....	January 26, 1916
275	Kline, H. Clinton ....	January 19, 1922
482	Knapp, Horace B. ....	May 7, 1925
330	Knight, Harris S. ....	April 9, 1923

<i>Number</i>	<i>Name</i>	<i>Date</i>
252	Knowlton, Leslie D. ....	April 21, 1921
279	Koallick, Leopold ....	April 12, 1921
373	Kord, Edward F. ....	February 19, 1924
461	Kumblad, Elmer G. ....	February 11, 1925
454	Lally, Francis J. ....	February 11, 1925
374	Langley, Frank J. ....	February 19, 1924
471	Lawson, Albert H. ....	February 11, 1925
238	Leary, Walter E. ....	June 15, 1920
375	Leonard, John J. ....	February 19, 1924
133	LeVine, Joseph ....	January 1, 1915
187	Levine, Joseph B. ....	January 25, 1918
486	LeVine, Richard ....	September 28, 1925
411	Levy, Benjamin ....	October 14, 1924
110	Lewis, Daniel B. ....	July 25, 1912
377	Lindsay, Maurice M. ....	February 19, 1924
90	Longden, Ralph L. ....	January 26, 1923
376	Lothrop, Ernest O. ....	February 19, 1924
77	Love, Henry D. ....	August 1, 1910
378	Lucas, Homer A. ....	February 19, 1924
96	Lucier, H. J. ....	June 20, 1911
416	Luther, Joseph S. ....	November 10, 1924
73	Lyall, George ....	August 1, 1910
379	Macbeth, George Hazzard ....	February 19, 1924
143	MacDow, G. Wilson ....	January 26, 1916
119	Mackenzie, John ....	February 24, 1914
280	MacLeod, Elwin ....?	January 19, 1922
148	Magee, William J. ....	January 26, 1916
271	Maggioni, P. J. ....	January 19, 1922
417	Mahoney, Joseph C. ....	February 10, 1925
149	Mann, Harvard L. ....	January 26, 1916
426	Mann, Horace Arthur ....	February 11, 1925
380	Manning, Edward W. ....	February 19, 1924
179	Mannix, Arthur J. ....	January 25, 1918
43	Mannix, William H. ....	January 17, 1910
327	Marr, Russell W. ....	March 16, 1923
381	Marshall, Hugh E. ....	February 19, 1924
404	Marshall, Samuel James ....	March 10, 1924
445	Martin, Earle D. ....	February 11, 1925
14	Marvin, Harold Arthur ....	January 17, 1910
41	Masters, Joseph E. ....	January 17, 1910
60	McAvoy, William J. ....	August 1, 1910
382	McCann, W. Webster ....	February 19, 1924
383	McCorkle, W. J. ....	February 19, 1924
218	McDevitt, Edward J., Jr. ....	February 2, 1920
97	McGuire, Clarence W. ....	June 20, 1911
308	McKay, Robert C. ....	April 12, 1921
39	McManus, Charles V. ....	January 26, 1923
234	McManus, Frank J. ....	January 26, 1923
137	Merrill, Herbert C. ....	January 26, 1916
98	Messinger, Frank B. ....	June 20, 1911
28	Miner, Morton B. ....	January 26, 1913
420	Mock, Harold A. ....	February 10, 1925
413	Monroe, Francis Truman ....	October 14, 1924
164	Montgomery, John ....	January 26, 1917
38	Moore, Charles Earl ....	January 26, 1923
293	Moore, J. Edward ....	February 9, 1922
440	Morash, S. R. ....	February 11, 1925
124	Morgan, Walter S. ....	January 1, 1915
162	Morse, Harold S. ....	January 26, 1917
115	Mosher, Ira ....	September 15, 1913

<i>Number</i>	<i>Name</i>	<i>Date</i>
67	Moyer, Aaron Joseph	August 1, 1910
15	Moyer, Orlando C.	January 17, 1910
384	Moynihan, Patrick J.	February 19, 1924
260	Mozley, Fred	October 14, 1921
442	Mulholland, Robert E.	February 11, 1925
268	Murphy, Bartholomew J.	January 19, 1922
406	Murphy, Daniel A.	May 23, 1924
281	Murphy, George E.	January 19, 1922
385	Murphy, Walter H.	February 19, 1924
62	Neal, J. Henry	August 1, 1910
386	Needham, Horace R.	February 19, 1924
285	Nesmith, Albert Taylor	January 19, 1922
36	Nickerson, Augustus	January 17, 1910
387	Norwood, Raymond R.	February 19, 1924
23	Nunan, Elisha F.	January 26, 1923
19	Oakey, Francis	January 17, 1910
284	Ober, Harry	January 19, 1922
448	Ober, Hazen R.	February 11, 1925
250	O'Brien, Thomas Francis	January 26, 1923
276	O'Keeffe, Arthur	January 19, 1922
446	O'Leary, John D.	February 11, 1925
388	Omar, Tracy W.	February 19, 1924
79	Parker, Edward L.	August 1, 1910
61	Parsons, Thomas P.	August 1, 1910
439	Patch, Roger D.	February 11, 1925
226	Paton, Andrew H.	February 2, 1920
328	Peers, Kester J.	March 16, 1923
309	Percy, Atlee Lane	April 12, 1921
201	Perkins, Lee	March 13, 1919
160	Perkins, Ralph S.	January 26, 1917
263	Perry, Donald P.	November 15, 1921
169	Peters, Harold R.	March 8, 1917
188	Peters, Ralph W.	January 25, 1918
474	Pheasant, Aurelius Gale	February 25, 1925
26	Philbrick, Hazen P.	January 17, 1910
428	Pike, Franklin H.	February 11, 1925
142	Place, George James	January 26, 1923
473	Popell, George	February 25, 1925
307	Potter, Arnold S.	June 13, 1922
323	Powers, Walter A.	February 8, 1923
146	Price, Edgar J. Mills	January 26, 1916
59	Pride, Edwin L.	August 1, 1910
257	Prull, Leroy A.	August 11, 1921
310	Pullman, J. M.	April 12, 1921
71	Quigley, John J.	August 1, 1910
389	Quint, John R.	February 19, 1924
484	Rabinovitz, Louis P.	June 15, 1925
69	Rand, Waldron H.	August 1, 1910
102	Rawson, Edward Calvin	June 20, 1911
278	Raymond, Phillips H.	January 19, 1922
247	Reardon, John J.	January 26, 1923
156	Reilly, Thomas F.	February 2, 1916
248	Richardson, Arthur I.	January 26, 1923
63	Risley, Arthur LeRoy	August 1, 1910
132	Rittenhouse, Charles F.	January 1, 1915
331	Robb, Dwight W.	April 9, 1923
182	Robbins, Henry W.	January 25, 1918
390	Robbins, John W.	February 19, 1924
305	Robert, Urbain	May 24, 1922
150	Robinson, Chester A.	January 26, 1923

<i>Number</i>	<i>Name</i>	<i>Date</i>
455	Robinson, Robert D.	February 11, 1925
466	Rogers, Robert B.	February 11, 1925
311	Rogers, Sydney J.	April 12, 1921
487	Rogers, Wm. H. S.	September 28, 1925
152	Rollins, Abbott H.	January 26, 1916
109	Rollins, James F.	January 26, 1923
220	Rosen, Clarence B.	February 2, 1920
349	Ross, Daniel H.	November 19, 1923
84	Rotfort, Nathan	January 26, 1923
127	Rowson, Francis H.	January 1, 1915
235	Ryan, John A.	June 15, 1920
391	Saievetz, George	February 19, 1924
50	Sanger, Gabriel	January 17, 1910
392	Sargent, Henry E.	February 19, 1924
274	Sargent, Homer A.	January 19, 1922
210	Saunders, James A.	March 13, 1919
297	Sawyer, Charles P.	February 9, 1922
6	Sawyer, Hollis H.	January 17, 1910
348	Sax, Samuel M.	November 12, 1923
122	Schick, William A., Jr.	January 1, 1915
47	Scovell, Clinton H.	January 17, 1910
168	Seamans, Richard D.	March 8, 1917
456	Sears, J. Ostle	February 11, 1925
437	Selsburg, Benjamin	February 11, 1925
55	Setchell, Morton E.	August 1, 1910
393	Shannon, John E.	February 19, 1924
483	Shaw, Chester R.	June 15, 1925
449	Shawcross, Royal	February 11, 1925
410	Shine, Henry J.	September 29, 1924
475	Shulinski, Louis I.	February 25, 1925
85	Shy, Frank S.	January 26, 1923
240	Silbert, Newman	July 1, 1920
217	Simmons, Herbert W.	February 2, 1920
453	Skelton, William A.	February 11, 1925
441	Smethurst, Benjamin M.	February 11, 1925
245	Smith, Albert W.	January 26, 1923
54	Smith, George Arthur	August 1, 1910
434	Smith, H. Norcom	February 11, 1925
470	Smith, Paul S.	February 11, 1925
121	Smith, Walter I.	January 1, 1915
125	Smith, William D.	January 1, 1915
303	Snow, Harold P.	January 19, 1922
339	Snow, Joseph S.	April 16, 1923
230	Solomon, Frank	February 2, 1920
208	Solomon, Samuel	March 13, 1919
421	Soney, Arnold C.	February 10, 1925
116	Spark, Dale M.	September 15, 1913
33	Sparrow, Gustavus H.	January 17, 1910
405	Spaulding, George A.	March 24, 1924
136	Spear, Russell B.	September 15, 1913
343	Spiller, Otto	June 22, 1923
318	Spinney, Walter F.	January 31, 1923
394	Starr, Max	February 19, 1924
30	Steacie, Edward	January 17, 1910
430	Stebbins, Herbert A.	February 11, 1925
82	Steele, F. R. Carnegie	November 18, 1910
105	Stetson, Charles A.	June 20, 1911
81	Stewart, Andrew	August 1, 1910
76	Stewart, Frederic	August 1, 1910
287	Stewart, J. Harold	January 19, 1922

<i>Number</i>	<i>Name</i>	<i>Date</i>
395	Stidstone, George Wesley	February 19, 1924
174	Stone, Joseph	January 26, 1923
239	Stone, Samuel J.	July 1, 1920
2	Strachan, G. Duthie	January 17, 1910
467	Strand, Carl W.	February 11, 1925
64	Strangman, George	January 26, 1923
237	Sullivan, Alfred A.	June 15, 1920
29	Swan, James T.	January 17, 1910
329	Swantee, Paul F.	March 16, 1923
129	Sweet, Homer N.	January 1, 1915
321	Swift, Merton W.	January 31, 1923
180	Talbot, Charles Lewis	January 25, 1918
104	Taylor, Percy W.	January 26, 1923
432	Thunberg, Frank J.	February 11, 1925
427	Tierney, William E.	February 11, 1925
444	Tisdell, Nelson C.	February 11, 1925
161	Tod, Stuart	January 26, 1917
254	Toner, James V.	April 21, 1921
203	Torrence, Gerald A.	March 13, 1919
419	Toye, Sumner B.	February 10, 1925
401	Tucker, Charles W.	March 10, 1924
286	Tucker, Herbert E.	January 19, 1922
107	Tuttle, Charles C.	June 20, 1911
18	Tuttle, Charles H.	January 17, 1910
396	Tuttle, William W.	February 19, 1924
415	Uhl, Austin O.	October 27, 1924
478	Urquhart, Etta M.	March 24, 1925
243	Vincent, Norman H. S.	January 26, 1923
302	Wakefield, Edwin E., Jr.	February 13, 1922
95	Wald, Harold	January 26, 1923
194	Waldo, W. Ratcliffe	January 26, 1923
66	Walker, Charles O.	August 1, 1910
412	Wall, Walter D.	October 14, 1924
145	Walter, Francis H. E.	January 26, 1923
312	Wardwell, Gardner B.	April 12, 1921
219	Warren, William I.	February 2, 1920
272	Washburn, Reynold Whitmore	January 19, 1922
173	Wasserman, Leopold	September 1, 1917
225	Watson, Ralph W.	February 2, 1920
397	Weatherhead, Stuart M.	February 19, 1924
407	Welch, Andrew W.	May 23, 1924
65	Wellington, C. Oliver	August 1, 1910
108	Wheeler, Harry E.	June 20, 1911
469	White, John W.	February 11, 1925
159	White, Lee H.	January 26, 1917
197	White, Warren H.	March 13, 1919
464	Whitman, Arthur F.	February 11, 1925
200	Whitney, Ethan Allen	March 13, 1919
216	Wight, Charles A., Jr.	December 18, 1919
195	Wilkinson, Alvin T.	March 13, 1919
205	Willard, Raymond D.	March 13, 1919
83	Williams, John S.	January 26, 1923
463	Willing, James	February 11, 1925
118	Willis, Frank L.	September 15, 1913
158	Wolfe, Frank B.	January 26, 1917
46	Wolper, George S.	January 26, 1923
34	Wood, Myron E.	January 17, 1910
324	Woodward, Theodore F.	February 8, 1923
326	Woodworth, Edward J.	February 8, 1923
141	Workman, W. Horace	January 26, 1916

<i>Number</i>	<i>Name</i>	<i>Date</i>
72	Wright, Charles H. ....	August 1, 1910
212	Wright, Carl W. ....	March 13, 1919
128	Wright, Edward V. ....	January 26, 1923
13	Wrye, Walter C. ....	January 17, 1910
246	Yardley, Arthur W. ....	January 26, 1923

The Commonwealth of Massachusetts

ANNUAL REPORT

OF THE

Board of Registration of Certified  
Public Accountants

FOR THE

Year Ending November 30, 1926

Division of Registration  
Department of Civil Service and Registration



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# The Commonwealth of Massachusetts

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## DEPARTMENT OF Civil Service and Registration STATE HOUSE, BOSTON

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### ANNUAL REPORT

MR. WILLIAM F. CRAIG,  
DIRECTOR OF REGISTRATION,  
STATE HOUSE,  
BOSTON, MASSACHUSETTS.

*Dear Sir:*

In compliance with statutory requirements, the Board of Registration of Certified Public Accountants has the honor of submitting to you its third annual report as follows:

The Board at present consists of the following members:

George L. Bishop	Term expires	1926
Daniel B. Lewis	" "	1927
Edwin L. Pride	" "	1928
James J. Fox	" "	1929
Patrick F. Crowley	" "	1930

At the present writing the term of Mr. George L. Bishop has expired but his successor has not as yet been appointed.

At a meeting of the Board held October 14, 1926, Mr. Daniel B. Lewis was unanimously elected Chairman and Mr. James J. Fox was unanimously elected Secretary of the Board for the ensuing year.

During the year covered by this report the Board has held ten formal meetings as well as a number of informal meetings not recorded in the minutes, having a minority of the members of the Board present for discussion of various matters.

In accordance with due notice given to applicants and public press notices, the Board held a written examination in the following subjects on May 13 and 14, 1926 at Horticultural Hall, Boston:

May 13 Auditing 9 A. M. to 12:30 P. M.  
" " Accounting Theory and Practice Part I 1 to 6 P. M.  
May 14 Commercial Law 9 A. M. to 12:30 P. M.  
" " Accounting Theory and Practice Part II 1 to 6 P. M.

Two hundred and eighty-seven (287) candidates paid the examination fee, three of whom did not present themselves for various reasons. Of the two hundred and eighty-four (284) present

160	were first	time	candidates
60	" second	" "	
37	" third	" "	
10	" fourth	" "	
9	" fifth	" "	
5	" sixth	" "	
2	" seventh	" "	
1	was eighth	" "	



Twenty of the above were examined in one subject only; fourteen in Commercial Law and six in Auditing, they having passed the other subjects at a previous examination.

As a result of the examination forty-six (46) candidates were found to have satisfactorily answered the questions and to possess the necessary qualification and certificates were issued to them.

Twenty-seven (27) candidates were found to have successfully passed the entire examination but did not possess the necessary qualification, and their certificates were withheld pending their fulfillment of the requirements of the Board.

There were fourteen (14) candidates who passed in all subjects except Auditing who will be required to take a subsequent examination in Auditing only.

There were thirty-four (34) who passed in all subjects except Commercial Law who will be required to take a subsequent examination in Commercial Law only.

At a meeting of the Board on November 30, 1925 the re-examination fee in all subjects was raised from \$10.00 to \$25.00. The fee for re-examination in one subject was made \$10.00.

The increase in the re-examination fees was evidently responsible for the decrease in number of candidates this year. The past three years' record is as follows:

November 1923	315 candidates examined
December 1924	347        "        "
May 1926	287        "        "

During the year covered by this report there were fifty-three (53) certificates issued, the last one being numbered 543. According to the records of the Secretary there are at this date 534 active certificates. Nine have lapsed by death or other causes.

We append to this report an alphabetical list of certificates issued since last report, showing the certificate number, name and date of issuance.

Respectfully submitted,

BOARD OF REGISTRATION OF CERTIFIED PUBLIC ACCOUNTANTS.

by

JAMES J. FOX,  
Secretary.

#### CERTIFICATES ISSUED SINCE LAST REPORT.

<i>Number</i>	<i>Name</i>	<i>Date</i>
500	Angell, C. N. ....	September 8, 1926
527	Barrett, James N. ....	" " "
501	Breen, Philip F. ....	" " "
526	Cahoon, Lester A. ....	" " "
497	Carter, Joseph F. ....	" " "
491	Cook, Chester T. ....	March 19, "
543	Cignan, Arthur M. ....	October 14, "
530	Coxon, Albert Jr. ....	September 28, "
539	Donald, Kenneth G. ....	" " "

495	Donovan, W. Leonard	August 2,	"
534	Eigner, Harry	September 28,	"
502	Farquhar, Herbert G.	September 8,	"
538	Feingold, Saul S.	September 28,	"
498	Finn, Frank J.	September 8,	"
496	FitzGerald, John J.	"	"
531	Flanagan, John S.	September 28,	"
541	Garber, Jacob	October 14,	"
503	Genereux, G. Alfred	September 8,	"
529	Gilbert, John H.	September 28,	"
542	Gilbody, John H.	October 14,	"
504	Grace, Edward P.	September 8,	"
528	Green, Benjamin F.	"	"
499	Hanlon, William J. Jr.	"	"
535	Hayes, Timothy M.	September 28,	"
494	Herrick, Walter W.	June 28,	"
537	Houlihan, D. F.	September 28,	"
525	Kremer, Louis	September 8,	"
506	Lubets, Robert	September 8	"
507	MacLane, John C.	"	"
536	Mannix, Raymond L.	September 28,	"
509	Marshall, John R.	September 8,	"
510	May, Earle G.	"	"
511	Murphy, Joseph M.	"	"
512	Myers, Edgars L.	"	"
513	Noon, James A.	"	"
514	Nowell, Ames	"	"
533	O'Neill, Jeremiah F.	September 28,	"
515	Plett, Adolph G.	September 8,	"
516	Prahl, Oscar E.	"	"
517	Randall, Harold E.	"	"
518	Remmele, Ferdinand C.	"	"
519	Reynolds, Herbert K.	"	"
492	Roche, Michael J.	March 19,	"
493	Rosen, David E.	"	"
520	Rosenthal, Louis J.	September 8,	"
540	Sheppard, Herbert C.	October 14,	"
521	Silverman, Henry M.	September 8,	"
522	Smith, B. Frank	"	"
505	Stanwood, Charles E.	"	"
508	Sutherland, Sydney G.	"	"
532	Sandberg, Abraham	September 28,	"
523	Webster, Donald B.	"	"
524	Wilcox, Mary E.	"	"

The Commonwealth of Massachusetts

ANNUAL REPORT

OF THE

Board of Registration of Certified  
Public Accountants

FOR THE

YEAR ENDING NOVEMBER 30, 1927

DIVISION OF REGISTRATION  
DEPARTMENT OF CIVIL SERVICE AND REGISTRATION



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# The Commonwealth of Massachusetts

## DEPARTMENT OF CIVIL SERVICE AND REGISTRATION

### ANNUAL REPORT

MR. WILLIAM F. CRAIG,  
DIRECTOR OF REGISTRATION,  
STATE HOUSE,  
BOSTON, MASSACHUSETTS.

November 30, 1927.

*Dear Sir:—*

In compliance with statutory requirements, the Board of Registration of Certified Public Accountants has the honor of submitting to you its fourth annual report as follows:

The Board at present consists of the following members:

George L. Bishop	Term expires 1926
Edwin L. Pride	" " 1928
James J. Fox	" " 1929
Patrick F. Crowley	" " 1930
Daniel B. Lewis	" " 1932

Although the term of Mr. George L. Bishop expired in 1926 his successor has not as yet been appointed.

The term of Mr. Daniel B. Lewis expired in 1927 and he was reappointed for five years.

At a meeting of the Board held October 14, 1927, Mr. Edwin L. Pride was elected Chairman and Mr. James J. Fox was elected Secretary for the ensuing year.

During the year covered by this report the Board has held nine formal meetings as well as a number of informal meetings not recorded in the minutes, having a minority of the members of the Board present as well as special meetings of committees appointed by the Board for the transaction of special business.

In accordance with due notice given to applicants and public press notices, the Board held a written examination in the following subjects on May 19 and 20, 1927:

- May 19—Auditing 9 A. M. to 12:30 P. M.  
" " —Accounting Theory and Practice 1 to 6 P. M.  
" 20—Commercial Law 9 A. M. to 12:30 P. M.  
" " —Accounting Theory and Practice 1 to 6 P. M.

Two hundred and thirty-two (232) paid the examination fee this year and one paid in prior year, three of whom did not present themselves for various reasons. Of the two hundred and thirty (230) present one hundred and eighty-four (184) were examined in all subjects, thirty-two (32) were examined in Commercial Law only and fourteen (14) were examined in Auditing only, the one subject candidates having passed the other subjects at some previous examination.

Of the two hundred and thirty (230) present

101	were	first time	candidates
73	"	second	"
26	"	third	"
14	"	fourth	"
8	"	fifth	"
6	"	sixth	"
1	was	eighth	"
1	"	ninth	"

As a result of the examination ninety-four (94) candidates were found to have satisfactorily answered the questions and would receive certificates when they had met the other requirements of the Board as to experience, character and ability.

Nine (9) candidates were found to have satisfactorily answered all questions except Commercial Law in which subject they will be required to submit to further examination.

Four (4) candidates were found to have satisfactorily passed in all subjects except Auditing in which subject they will be required to submit to further examination.

During the year covered by this report there were eighty-eight (88) certificates issued, the last one being numbered 631.

We append to this report an alphabetical list of certificates issued since last report, showing the certificate number, name and date of issuance.

Respectfully submitted,

BOARD OF REGISTRATION OF CERTIFIED PUBLIC ACCOUNTANTS.

By: JAMES J. FOX,

Secretary.

# CERTIFICATES ISSUED SINCE LAST REPORT.

<i>Number</i>	<i>Name</i>	<i>Date</i>
562	Alheim, John L. ....	July 20, 1927
563	Becker, Karl H. ....	July 20, "
564	Bentley, Charles B. ....	July 20, "
612	Berg, Ernest A. ....	October 14, "
629	Boedeker, Myron J. ....	October 28, "
565	Bowen, Harold G. ....	July 20, "
566	Boynton, Lawrence B. ....	July 20, "
631	Bradley, Albert L. ....	October 28, "
625	Breen, Max ....	October 28, "
567	Brickett, Paul W. ....	July 28, "
568	Brown, Walter E. ....	July 28, "
569	Bruster, R. R. ....	July 28, "
559	Buckley, Patrick J. ....	July 28, "
555	Burke, William L. ....	July 28, "
613	Burnett, Henry L. ....	October 14, "
609	Campbell, Roland D. ....	August 2, "
614	Caruso, Arthur T. ....	October 14, "
615	Clark, Nellie E. ....	October 14, "
560	Cohen, Benjamin E. ....	July 20, "
557	Connor, Clement J. ....	July 20, "
570	Considine, Francis A. ....	July 20, "
571	Darling, Percy E. ....	July 20, "
552	Dillman, Joseph F. ....	July 20, "
611	Drankowski, Alphonse F. ....	August 2, "
572	Edes, Omar K. ....	July 20, "
573	Ellis, Bowman C. ....	July 20, "
574	Fanger, Samuel ....	July 20, "
556	Feinsilver, Joseph E. ....	July 20, "
551	Finnegan, Raymond F. ....	July 20, "
622	Fisher, William H. ....	October 28, "
621	Fishman, Benjamin ....	October 28, "
575	Fitts, William C. ....	July 20, "
576	Fry, Harry B. ....	July 20, "
577	Goodman, Harry ....	July 20, "
553	Gould, George ....	July 20, "

578	Gove, James S. ....	July 20,	"
627	Grinnell, Charles W. ....	October 28,	"
545	Haapala, Eino J. ....	January 10,	"
579	Harkins, Herbert J. ....	July 20,	"
626	Harrington, John J. ....	October 28,	"
548	Harris, John E. ....	March 23,	"
580	Haworth, Christopher ....	July 20,	"
616	Haynes, James M. ....	October 14,	"
581	Hobbs, Walden P. ....	July 20,	"
628	Hobson, Dorothy M. ....	October 28,	"
617	Houghton, Leonard I. ....	October 14,	"
618	Houston, Harold T. ....	October 14,	"
549	Humphrey, Harold A. ....	March 23,	"
620	Kesler, William F., Jr. ....	October 28,	"
582	King, Thomas R. ....	July 20,	"
554	Knowles, Richard A. ....	July 20,	"
583	Leach, Florence M. ....	July 20,	"
630	Lloyd, William H. ....	October 28,	"
584	Lundberg, Alvin F. ....	July 20,	"
585	Lynah, Thomas G. ....	July 20,	"
586	Macdonald, Jerome A. ....	July 20,	"
558	Margolis, Saul ....	July 20,	"
587	Markson, Paul ....	July 20,	"
588	Milgroom, Nathan ....	July 20,	"
589	Nutting, Paul S. ....	July 20,	"
590	Nyberg, Sten G. ....	July 20,	"
591	Patten, Merrill C. ....	July 20,	"
592	Pearson, Gordon K. S. ....	July 20,	"
610	Peterson, Andrew ....	August 2,	"
593	Plummer, Hurlburt L. ....	July 20,	"
594	Plummer, Frederick W. ....	July 20,	"
595	Potter, Maurice ....	July 20,	"
596	Pride, E. Ober ....	July 20,	"
561	Richardson, James H. ....	July 20,	"
597	Richter, Alfred O. ....	July 20,	"
547	Rigby, Richard N. ....	March 23,	"
598	Robinson, Guy H. ....	July 20,	"
624	Rosenthal, Isidor ....	October 28,	"
544	Sandberg, Arthur ....	January 10,	"
599	Sawyer, Warren G. ....	July 20,	"
608	Sears, Charles M., Jr. ....	July 20,	"
550	Siegel, Lawrence ....	July 20,	"
600	Sieve, Leo J. ....	July 20,	"
601	Svenson, Otto I. ....	July 20,	"
623	Talbot, Cyril ....	October 28,	"
602	Tracy, Edward J. ....	July 20,	"
603	Vaccaro, A. Ralph ....	July 20,	"
604	Wales, Edwin S. ....	July 20,	"
605	Wallis, Harry W. ....	July 20,	"
606	White, Stanley W. ....	July 20,	"
619	Williamson, Nathaniel P. ....	October 14,	"
607	Wright, Fred A. ....	July 20,	"
546	Zlotnick, Henry D. ....	January 10,	"

The Commonwealth of Massachusetts

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ANNUAL REPORT

OF THE

Board of Registration of Certified  
Public Accountants

FOR THE

YEAR ENDING NOVEMBER 30, 1928

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DIVISION OF REGISTRATION  
DEPARTMENT OF CIVIL SERVICE AND REGISTRATION



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# The Commonwealth of Massachusetts

## DEPARTMENT OF CIVIL SERVICE AND REGISTRATION

### ANNUAL REPORT

November 30, 1928.

MR. WILLIAM F. CRAIG,  
DIRECTOR OF REGISTRATION,  
STATE HOUSE, BOSTON, MASSACHUSETTS.

*Dear Sir:—*

The Board of Registration of Certified Public Accountants has the honor of submitting to you its fifth annual report as follows:

The Board at present consists of the following members:

	Terms expire
Edwin L. Pride, Chairman . . . . .	1928
James J. Fox, Secretary . . . . .	1929
Patrick F. Crowley . . . . .	1930
Charles F. Rittenhouse . . . . .	1931
Daniel B. Lewis . . . . .	1932

During the year covered by this report the Board held ten formal meetings as well as a number of informal meetings not recorded in the minutes, having a minority of the members present as well as special committee meetings for transaction of special business.

In accordance with due notice given to applicants of record and public press notices, the Board held a written examination at Horticultural Hall, Boston, Massachusetts, on May 17 and 18, 1928, as follows:

May 17—Auditing, 9 A. M. to 12:30 P. M.

“ 17—Accounting Theory and Practice, 1 to 6 P. M.

“ 18—Commercial Law, 9 A. M. to 12:30 P. M.

“ 18—Accounting Theory and Practice, 1 to 6 P. M.

Two hundred and ten (210) candidates presented themselves for examination.

One hundred and ninety-four (194) were examined in all subjects, ten (10) in Commercial Law only and six (6) in Auditing only, those in the latter two groups having passed the other subjects at some prior examination.

As a result of the examination sixty-four (64) candidates were found to have satisfactorily answered the questions, twenty-nine (29) of whom having also qualified in character, training and experience would receive certificates at once. Thirty-five (35) certificates were held up pending the fulfillment of various requirements of the Board, principally practical experience.

Five (5) candidates passed all subjects except Auditing in which subject they will be required to sit for re-examination.

Nine (9) candidates passed all subjects except Commercial Law in which subject they will be required to sit for re-examination.

During the year covered by this report there were fifty-seven (57) certificates issued, the last one being numbered 688.

We append to this report an alphabetical list of certificates issued since last report, showing the certificate number, name and date of issuance.

Respectfully submitted,

BOARD OF REGISTRATION OF CERTIFIED PUBLIC ACCOUNTANTS

By: JAMES J. FOX,  
Secretary.



## CERTIFICATES ISSUED SINCE LAST REPORT.

<i>Number</i>	<i>Name</i>	<i>Date</i>
645	Angell, Irving J. ....	July 19, 1928
677	Bader, Carl A. ....	September 28, "
671	Baker, Karl W. ....	September 28, "
686	Banks, Abraham A. ....	November 9, "
685	Bashier, H. Arthur ....	November 9, "
678	Billings, C. Carter ....	September 28, "
647	Brown, Frederick L. ....	July 19, "
661	Calderwood, James ....	July 19, "
662	Chadwick, Burton L. ....	July 19, "
665	Chamberlain, Richard S. ....	July 19, "
648	Chant, Frederick H. ....	July 19, "
670	Cohen, Samuel ....	July 19, "
649	Conley, Francis M. ....	July 19, "
688	Cooke, John A. ....	November 9, "
676	Crocker, Paul E. ....	September 28, "
644	Crowley, Edwin D. ....	July 19, "
632	Donohoe, Edward T. ....	February 6, "
650	Donovan, John B. ....	July 19, "
651	Edwards, T. Rutherford ....	July 19, "
684	Fagell, William ....	November 9, "
680	Finn, Morris ....	November 9, "
675	Fleishman, Hyman ....	September 28, "
641	Foster, Robert I. ....	May 11, "
673	Galvin, William A. ....	September 28, "
682	Goff, Samuel ....	November 9, "
640	Goodhue, James P. ....	May 11, "
652	Grace, Ralph B. ....	July 19, "
653	Greenfield, Charles L. ....	July 19, "
674	Greenspan, Samuel ....	September 28, "
666	Hamilton, Herbert C. ....	July 19, "
633	Harris, Albert ....	February 6, "
687	Hayward, N. Cary ....	November 9, "
654	Hetu, Herbert E. ....	July 19, "
655	Hickox, Clarence R. ....	July 19, "
668	Hurley, Albert F. ....	July 19, "
642	Kaden, George J. ....	July 13, "
656	Kaplinsky, Irving ....	July 19, "
657	Keefe, Joseph A. ....	July 19, "
638	Kennedy, James S. ....	May 11, "
667	Marcus, S. Wesley ....	July 19, "
664	McGowan, Charles J. ....	July 19, "
639	Menn, Laura M. ....	May 11, "
669	Miller, George E. ....	July 19, "
683	Mintz, David J. ....	November 9, "
672	Mongeau, Hector A. ....	September 28, "
636	Morgan, William C. ....	February 6, "
634	Morrin, Clarence J. ....	February 6, "
643	O'Brien, Timothy F. ....	July 19, "
646	Orpin, Charles L. ....	July 19, "
658	Owen, Raymond H. ....	July 19, "
663	Patton, Frederick L. ....	July 19, "
635	Savage, Samuel ....	February 6, "
681	Shapiro, Harry A. ....	November 9, "
659	Shea, Christopher R. ....	July 19, "
660	Swenson, Harold E. ....	July 19, "
679	Turnbull, Joseph A. ....	September 28, "
637	White, Thomas R. ....	May 11, "



The Commonwealth of Massachusetts

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ANNUAL REPORT

OF THE

Board of Registration of Certified  
Public Accountants

FOR THE

YEAR ENDING NOVEMBER 30, 1929

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DIVISION OF REGISTRATION  
DEPARTMENT OF CIVIL SERVICE AND REGISTRATION



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# The Commonwealth of Massachusetts

## DEPARTMENT OF CIVIL SERVICE AND REGISTRATION

### REGISTRATION OF CERTIFIED PUBLIC ACCOUNTANTS

#### ANNUAL REPORT

November 30, 1929.

MR. WILLIAM F. CRAIG,  
DIRECTOR OF REGISTRATION,  
STATE HOUSE, BOSTON, MASSACHUSETTS.

*Dear Sir:—*

The Board of Registration of Certified Public Accountants has the honor of submitting to you its sixth annual report as follows:

The Board at present consists of the following members:

	Terms expire
Patrick F. Crowley, Chairman . . . . .	1930
James J. Fox, Secretary . . . . .	1934
Charles F. Rittenhouse . . . . .	1931
Daniel B. Lewis . . . . .	1932
Pitt W. Danforth . . . . .	1933

During the year covered by this report, nine formal and other informal meetings were held.

The practice of holding regular monthly meetings was recently adopted. These meetings are devoted to the consideration of the applications for certificates from those who have passed the written examination but whose certificates have been withheld until such time as the candidate meets all the requirements of the Board, and to various other matters of business requiring action by the Board.

It is a common misunderstanding that a certificate is automatically issued to one who has passed the written examination and has had two years experience in public practice. This is not correct. Each applicant is judged on his or her own merits and must satisfy the Board, either by personally appearing before them with sufficient evidence or by submitting proper credentials that they merit being registered as a Certified Public Accountant.

In Section 87 C of Chapter 470, Acts of 1923, reference is made to "the necessary qualifications and professional ability" of the candidate. Under Section 87 B, it is our duty to "investigate his character and fitness".

The importance of this duty of investigating the general character and ability of candidates cannot be over-emphasized if proper professional standards are to be maintained.

The assistance and co-operation of members of the profession is often sought in arriving at the final decision of the Board, and it is earnestly desired in all cases, to the end that our work may be thoroughly and conscientiously performed.

The Board held its annual advertised written examination on May 16 and 17, 1929, at Horticultural Hall, Boston, Massachusetts as follows:

May 16—Auditing, 9:00 A.M. to 12:30 P.M.

" 16—Accounting Theory and Practice, 1:00 to 6:00 P.M.

" 17—Commercial Law, 9:00 A.M. to 12:30 P.M.

" 17—Accounting Theory and Practice, 1:00 to 6:00 P.M.

One hundred and ninety-two (192) candidates were present.

One hundred and seventy (170) of whom were examined in all subjects, sixteen (16) in Commercial Law only, and six (6) in Auditing only.

Of the 192—108 were first time candidates; 42 were second time; 22 were third time; 11 were fourth time; 5 were fifth time; 1 was sixth time; and 3 were eighth time candidates.

As a result of the examination, thirty-six (36) candidates were found to have satisfactorily answered the questions, twenty-one (21) of whom having also qualified in character, training and experience received their certificates, the other fifteen (15) were withheld pending fulfilment of various requirements, principally practical experience.

One candidate (1) passed all subjects but Auditing and two (2) others all but Law, in which subjects they will be required to sit for re-examination.

During the year covered by this report there were thirty-five (35) certificates issued, the last numbered 723.

There are at the present time seventy-five (75) candidates who have successfully passed prior examinations but whose certificates are being withheld until all requirements are fulfilled.

We append herewith an alphabetical list of certificates issued since last report, showing number, name and date of issuance.

Respectfully submitted,

BOARD OF REGISTRATION OF CERTIFIED PUBLIC ACCOUNTANTS

By: James J. Fox,

Secretary.

#### CERTIFICATES ISSUED SINCE LAST REPORT.

<i>Number</i>	<i>Name</i>	<i>Date</i>
719	Aaron, A. Allen	October 25, 1929
694	Anderson, Harold N.	March 26, "
695	Bemis, C. Edson	March 26, "
701	Beveridge, Arnold P.	August 8, "
721	Biller, I. Edward	November 22, "
705	Bragg, Frank T.	August 8, "
707	Cass, Merwin P.	August 8, "
700	Chase, Alexander J.	August 8, "
708	Claffey, Frank J. Jr.	August 8, "
704	Collins, James F.	August 8, "
711	Donahue, George V.	August 8, "
702	Feingold, George S.	August 8, "
723	Fuller, William P.	November 22, "
720	Harrington, Laurence P.	November 22, "
715	Hunt, Aubrey L.	August 8, "
693	Kammler, Walter F.	March 26, "
699	Lederman, Louis	August 8, "
706	McIsaac, John J.	August 8, "
709	Minaglia, Paul L.	August 8, "
713	Moore, Francis E.	August 8, "
712	Munson, George W.	August 8, "
696	Owens, Esther R.	July 16, "
703	Raphael, Helmer M.	August 8, "
716	Raymond, Harvey A.	August 8, "
718	Reagan, Thomas J.	October 25, "
714	Sanborn, James K.	August 8, "
691	Saunders, Phillip, Jr.	March 26, "
690	Shannon, George F.	March 26, "
697	Stevens, Edward A.	August 8, "
698	Stoleek, Harry	August 8, "
692	Sullivan, Paul H.	March 26, "
710	Sykes, Henry R.	August 8, "
722	Tierney, Paul E.	November 22, "
689	Trouant, Donald L.	March 26, "
717	Willard, Albert R.	August 8, "



*The Commonwealth of Massachusetts*

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ANNUAL REPORT

OF THE

Board of Registration of Certified  
Public Accountants

FOR THE

YEAR ENDING NOVEMBER 30, 1930

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DIVISION OF REGISTRATION

DEPARTMENT OF CIVIL SERVICE AND REGISTRATION



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# The Commonwealth of Massachusetts

## DEPARTMENT OF CIVIL SERVICE AND REGISTRATION

### REGISTRATION OF CERTIFIED PUBLIC ACCOUNTANTS

#### ANNUAL REPORT

November 30, 1930.

MR. WILLIAM F. CRAIG,  
DIRECTOR OF REGISTRATION,  
STATE HOUSE, BOSTON, MASSACHUSETTS.

*Dear Sir:—*

The Board of Registration of Certified Public Accountants has the honor of submitting to you its seventh annual report as follows:

The Board at present consists of the following members:

	Terms Expire
Charles F. Rittenhouse, Chairman . . . . .	1931
James J. Fox, Secretary . . . . .	1934
Daniel B. Lewis . . . . .	1932
Pitt W. Danforth . . . . .	1933
Patrick F. Crowley . . . . .	1935

During the year covered by this report, twelve formal and other informal meetings were held.

In line with the idea of raising the standard of requirements from applicants for registration as Certified Public Accountants to compare with those of other progressive States, we have this year made certain revisions in our rules.

The principal changes are the requirement of not less than three years' practical experience instead of two as heretofore, a more complete history of the applicants' education, training and experience with a recent photograph and the filing of new applications to take the place of those over two years old.

Under conditions set forth in the revised rules, our Board now grants certificates without examination to Certified Public Accountants of other States, which have standards comparable with our own, who become residents of Massachusetts.

The Board held its annual advertised written examination on May 15 and 16, 1930 at Horticultural Hall, Boston, Massachusetts which was open to all candidates whose applications were on file as follows:

May 15—Auditing, 9:00 A.M. to 12:30 P.M.

May 15—Accounting Theory and Practice, 1:00 to 6:00 P.M.

May 16—Commercial Law, 9:00 A.M. to 12:30 P.M.

May 16—Accounting Theory and Practice, 1:00 to 6:00 P.M.

Two hundred and ten (210) candidates were present. Of these, two hundred and two (202) were examined in all subjects, three (3) in Commercial Law only, and five (5) in Auditing only.

Of the 210—118 were taking the examination for the first time; 33, for the second time; 29, for the third time; 17, for the fourth time; 7, for the fifth time; 3, for the sixth time; and 1 each for the seventh, eighth and ninth times.

As a result of the examination sixteen (16) candidates were found to have satisfactorily answered the questions, twelve (12) of whom having also qualified in character, training and experience received their certificates; the other four (4) were held up pending fulfilment of various requirements, principally practical experience.



One candidate (1) passed all subjects but Auditing and two (2) others all but Commercial Law, in which subjects they will be required to sit for re-examination.

During the year covered by this report there were eighteen (18) certificates issued, the last numbered 741.

We attach hereto an alphabetical list of certificates issued since our last report, showing number, name and date of issuance.

Respectfully submitted,

BOARD OF REGISTRATION OF CERTIFIED PUBLIC ACCOUNTANTS

By: James J. Fox,

Secretary.

CERTIFICATES ISSUED SINCE LAST REPORT.

<i>Number</i>	<i>Name</i>	<i>Date</i>
738	Arnold, Walter G. ....	September 9, 1930
735	Baker, Solomon R. ....	September 9, "
734	Cooney, Harold N. ....	September 9, "
733	Graig, Earle C. ....	September 9, "
740	Dcctoroff, Abraham M. ....	October 10, "
730	Gill, Bertram E. ....	September 9, "
737	Henshaw, Herbert E. ....	September 9, "
739	Heymer, Irving E. ....	October 10, "
731	Kenney, Harry H. ....	September 9, "
726	Martin, Francis C. ....	May 15, "
736	Masters, Charles E. ....	September 9, "
727	McConnell, Leon K. ....	May 15, "
728	Parker, Orville S. ....	May 15, "
725	Shannon, John J. ....	December 20, 1929
741	Smith, Robert W. ....	November 21, 1930
724	Sullivan, Howard K. ....	December 20, 1929
729	Traveis, George M. ....	June 27, 1930
732	Wales, Edward M. ....	September 9, 1930



*The Commonwealth of Massachusetts*

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ANNUAL REPORT

OF THE

Board of Registration of Certified  
Public Accountants

FOR THE

YEAR ENDING NOVEMBER 30, 1932

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DIVISION OF REGISTRATION

DEPARTMENT OF CIVIL SERVICE AND REGISTRATION



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# The Commonwealth of Massachusetts

## DEPARTMENT OF CIVIL SERVICE AND REGISTRATION

### REGISTRATION OF CERTIFIED PUBLIC ACCOUNTANTS

#### ANNUAL REPORT

November 30, 1932

DIRECTOR OF REGISTRATION,  
STATE HOUSE, BOSTON, MASSACHUSETTS.

*Dear Sir:*— The Board of Registration of Certified Public Accountants has the honor of submitting to you its ninth annual report as follows:

The Board at present consists of the following members:

	Term Expires
Charles F. Rittenhouse, Chairman . . . . .	1936
James J. Fox, Secretary . . . . .	1934
Pitt W. Danforth . . . . .	1933
Patrick F. Crowley . . . . .	1935
*John J. Barry . . . . .	1937

During the year covered by this report, twelve formal meetings and other informal meetings were held.

The Board held its annual advertised written examination on May 12 and 13, 1932, at Horticultural Hall, Boston, Massachusetts, which was open to all candidates whose applications were on file as follows:

May 12—Auditing 9:00 A.M. to 12:30 P.M.

May 12—Accounting—Part I 1:00 P.M. to 6:30 P.M.

May 13—Commercial Law 9:00 A.M. to 12:30 P.M.

May 13—Accounting—Part II 1:00 P.M. to 6:30 P.M.

One hundred and thirty-six (136) applications were received. One hundred and thirty-three (133) appeared for examination; one hundred and twenty-six (126) for all subjects, five (5) for Law only, and two (2) for Auditing only.

Of the one hundred and thirty-three (133) examined, seventy-eight (78) were College Graduates and one hundred and six (106) were between the ages of 21 to 35, and twenty-seven (27) were between 36 and 57 years.

As a result of the examination, fourteen (14) passed all subjects, nine (9) passed all but Law, and ten (10) all but Auditing.

We received a petition from the Massachusetts Society of Certified Public Accountants advocating a change of date in the annual examination from May to November, stating, that as a result of a liberal canvass by them, they were convinced that the best interests of the profession would be served by this change. Our Board also solicited information on this subject and came to the conclusion that this change would be of inestimable value to all concerned; therefore, it was voted to change the examination date from May to November.

We give you herewith an alphabetical list of certificates issued since our last report.

Respectfully submitted,

BOARD OF REGISTRATION OF CERTIFIED PUBLIC ACCOUNTANTS

By James J. Fox, *Secretary*.

\* Reappointed this year for a term of five (5) years.

## CERTIFICATES ISSUED SINCE LAST REPORT

<i>Number</i>	<i>Name</i>	<i>Address</i>	<i>Date</i>
768	Brooks, Roscoe W. ....	Medford .....	Dec. 18, 1931
769	Cohen, Harry A. ....	Somerville .....	Dec. 18, "
775	Dwyer, Edmund J. ....	Roxbury .....	June 24, 1932
773	Erickson, David F. ....	Boston .....	May 13, "
780	Freedman, Myron .....	Lynn .....	Sept. 23, "
781	Freedman, Samuel .....	Swampscott .....	Sept. 23, "
770	Gerhardt, L. Kermit .....	Dorchester .....	Jan. 22, "
772	Gibbons, John J. ....	Somerville .....	March 25, "
771	Hunt, Edward C. ....	Boston .....	Jan. 22, "
782	Kelley, James W. ....	Somerville .....	Nov. 10, "
778	Kennedy, Francis J. ....	Dorchester .....	Sept. 23, "
767	Kilnapp, George D. ....	Quincy .....	Dec. 18, 1931
774	Moran, William D. ....	Atlantic .....	June 24, "
779	Norfleet, Wilson .....	Boston .....	Sept. 23, "
776	Resnik, Louis .....	Lynn .....	June 24, "
777	Viles, Charles L. ....	Brookline .....	July 22, "



The Commonwealth of Massachusetts

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ANNUAL REPORT

OF THE

Board of Registration of Certified  
Public Accountants

FOR THE

YEAR ENDING NOVEMBER 30, 1933

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DIVISION OF REGISTRATION

DEPARTMENT OF CIVIL SERVICE AND REGISTRATION



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# The Commonwealth of Massachusetts

## DEPARTMENT OF CIVIL SERVICE AND REGISTRATION

### REGISTRATION OF CERTIFIED PUBLIC ACCOUNTANTS

#### ANNUAL REPORT

November 30, 1933

MR. MICHAEL ZACK,  
DIRECTOR OF REGISTRATION,  
STATE HOUSE, BOSTON, MASSACHUSETTS.

*Dear Sir:*— The Board of Registration of Certified Public Accountants has the honor of submitting herewith its tenth annual report.

The Board at present consists of the following members:

	Term Expires
Charles F. Rittenhouse, Chairman . . . . .	1936
James J. Fox, Secretary . . . . .	1934
Patrick F. Crowley . . . . .	1935
John J. Barry . . . . .	1937
George T. Finnegan . . . . .	1938

During the year covered by this report, twenty formal and other informal meetings were held.

At its meeting on May 19, 1933, the Board unanimously voted to cancel Certificate No. 284 issued January 19, 1922, to Harry Ober after several hearings at which he was present with his counsel. The Board found him to be guilty of deceit, malpractice and gross misconduct.

The Board held its annual advertised written examination at Horticultural Hall, Boston, Massachusetts, which was open to all candidates whose applications were duly filed with the Secretary.

This was the first examination held in the fall of the year since 1924, as follows:

November 16, 1933—Auditing, 9:00 A.M. to 12:30 P.M.  
November 16, 1933—Accounting-Part I, 1:30 P.M. to 6:30 P.M.  
November 17, 1933—Commercial Law, 9:00 A.M. to 12:30 P.M.  
November 17, 1933—Accounting-Part II, 1:30 P.M. to 6:30 P.M.

One hundred and forty (140) candidates were examined in all subjects, nine (9) in Auditing only, and nine (9) in Commercial Law only.

Of the one hundred and fifty-eight (158) candidates, one hundred and sixteen (116) were between the ages of 21 and 35 and forty-two (42) between the ages of 36 and 56.

The results of the examination will be covered in our next annual report.

We give you herewith an alphabetical list of certificates issued since our last report.

Respectfully submitted,

BOARD OF REGISTRATION OF CERTIFIED PUBLIC ACCOUNTANTS

By JAMES J. FOX, *Secretary*.



## CERTIFICATES ISSUED SINCE LAST REPORT

<i>Number</i>	<i>Name</i>	<i>Address</i>	<i>Date</i>
794	Ganley, Frederick W. ....	Brockton .....	Sept. 22, 1933
792	Godes, Abraham J. ....	Boston .....	Sept. 22, "
791	Holdridge, Albert E. ....	Boston .....	August 24, "
788	Leighton, Harold C. ....	Greenfield .....	April 28, "
795	Lucas, Ralph G. ....	Rockport .....	Oct. 27, "
786	Maddison, Laurence B. ....	Somerville .....	Mar. 24, "
783	Mahoney, Edward J. ....	East Boston .....	Dec. 23, 1932
790	Murphy, William L. ....	Boston .....	May 19, 1933
785	Selsky, Irving L. ....	Malden .....	Feb. 24, "
793	Shield, William J. ....	Medford .....	Sept. 22, "
784	Sullivan, John H. ....	Malden .....	Dec. 23, 1932
787	Traniello, Angelo .....	Boston .....	May 1, 1933
789	Treworgy, Harold S. ....	Longmeadow .....	Apr. 28, "



*The Commonwealth of Massachusetts*

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ANNUAL REPORT

OF THE

Board of Registration of Certified  
Public Accountants

FOR THE

YEAR ENDING NOVEMBER 30, 1934

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DIVISION OF REGISTRATION

DEPARTMENT OF CIVIL SERVICE AND REGISTRATION



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# The Commonwealth of Massachusetts

## DEPARTMENT OF CIVIL SERVICE AND REGISTRATION

### REGISTRATION OF CERTIFIED PUBLIC ACCOUNTANTS

#### ANNUAL REPORT

November 30, 1934

MR. MICHAEL ZACK, *Director of Registration.*

DEAR SIR: The Board of Registration of Certified Public Accountants has the honor of submitting herewith its eleventh annual report.

The Board at present consists of the following members:

	Term Expires
Patrick F. Crowley, Chairman . . . . .	1935
George T. Finnegan, Secretary . . . . .	1938
Charles F. Rittenhouse . . . . .	1936
John J. Barry . . . . .	1937
John J. Finton . . . . .	1939

During the year covered by this report, eleven formal and other informal meetings were held.

The Board held its annual advertised written examination at Ford Hall, 12 Ashburton Place, Boston, Massachusetts, which was open to all candidates whose applications were duly filed with the Secretary, as follows:

November 15, 1934—9 A.M. to 12:30 P.M.—Auditing.  
November 15, 1934—1:30 to 6:30 P.M.—Accounting No. 1.  
November 16, 1934—9 A.M. to 12:30 P.M.—Commercial Law.  
November 16, 1934—1:30 to 6:30 P.M.—Accounting No. 2.  
One hundred and fifty-one (151) new applications were received.

One hundred and thirty-two (132) candidates were examined in all subjects, 6 in Auditing only, and 13 in Commercial Law only.

Two applicants who paid their examination fee this year were unable to appear at the written examination. Two applicants who had paid in previous years and were then unable to attend, appeared for examination this year.

The results of the examination will be covered in our next annual report.

As a result of the 1933 examination, 18 passed all subjects, 12 passed all but Law, and 1 passed all but Auditing.

At a meeting of the Board held on December 28, 1934, there was adopted a form of receipt for certificate and a code of professional conduct. This receipt and code of professional conduct are printed on one document. The receipt form is signed by the recipient of a certificate when his certificate to practice as a Certified Public Accountant is issued to him by this Board. We append to this report a copy of this document.

We submit herewith a list of Certified Public Accountants who received certificates during the past year, showing the name, number of certificate, and date of issue.

Respectfully submitted,

BOARD OF REGISTRATION OF CERTIFIED PUBLIC ACCOUNTANTS

By GEORGE T. FINNEGAN, *Secretary.*

## CERTIFICATES ISSUED SINCE LAST REPORT

<i>Number</i>	<i>Name</i>	<i>Address</i>	<i>Date—1934</i>
803	Bassett, Fred M. ....	Somerville .....	Mar. 16
809	Brosseau, Reginald G. ....	Boston .....	Sept. 28
804	Ellis, Harold W. ....	North Attleborough .....	Mar. 16
805	Fournier, Alcide J. ....	Malden .....	May 25
806	Friend, W. Murray .....	Marblehead .....	May 25
808	Gibson, J. Edward .....	Quincy .....	May 25
810	Goldberg, Frank J. ....	Roxbury .....	Sept. 28
798	Hall, James C. ....	Boston .....	Mar. 16
807	Kaplan, Alfred .....	Revere .....	May 25
797	Moore, George W. ....	Worcester .....	Jan. 26
796	Nizel, Manuel .....	Boston .....	Jan. 26
802	O'Donnell, Walter J. ....	Worcester .....	Mar. 16
799	Pinkham, Forrest W. ....	Arlington .....	Mar. 16
801	Potter, John C. ....	Beverly .....	Mar. 16
800	Smith, Richard P. ....	Worcester .....	Mar. 16
811	Swindell, Lester I. ....	Everett .....	Sept. 28
812	Wilson, George A. ....	Belmont .....	Oct. 24

CODE OF PROFESSIONAL CONDUCT AND RECEIPT FOR  
CERTIFICATE

Adopted by the Board of Registration of Public Accountants

## CODE OF PROFESSIONAL CONDUCT

1. No holder of a certificate in practice as an individual shall use the phrase "and Company" and/or "Certified Public Accountants" as a part of the name under which he practices when no partnership actually exists.
2. To quote from Section 87-E, Chapter 470, Acts of the Massachusetts Statutes, "No partnership unless all of its members are registered under the provisions of this act and no corporation shall use the words 'Certified Public Accountants' in describing the partnership or corporation or the business thereof; provided that any partnership or corporation may represent that a specified person registered under said provisions is a member of such partnership or is in the service of such partnership or corporation."
3. A partnership or association using the description "and Company" or practicing under a firm name which does not disclose the identity of all of the members thereof is required to file with the Board of Registration the names and addresses of the members of such firm, it being understood that no member thereof is permitted to designate himself as a Certified Public Accountant unless he is so certified under the laws of the Commonwealth of Massachusetts. It is also required that the Board be advised of any subsequent change in the membership of such firm.
4. No holder of a certificate shall either certify to or sign his name to any accounts, exhibits, statements or schedules which have not been actually verified under his supervision or that of a member of his firm or of his staff.
5. No holder of a certificate shall prepare and sign or certify to any statement, exhibit, schedule, tax return, or other form of accounting work which contains an essential misstatement of fact or omission of fact, either known by him to be such a misstatement or which in the opinion of the Board of Registration should have been ascertained so to be by the exercise of reasonable diligence, care and professional knowledge.
6. No holder of a certificate shall offer employment to an employee of a fellow holder of a certificate without informing such holder of his intent. However, one may freely negotiate with anyone who, of his own initiative or in response to a public advertisement, shall apply to him for employment.

7. No holder of a certificate shall directly or indirectly allow or agree to allow a commission, brokerage, or other participation to anyone as a consideration for assistance in obtaining an engagement; nor shall he accept or agree to accept a commission or gratuity as consideration for commercial business which he may be instrumental in turning over to others incident to the services rendered to his clients.
8. No holder of a certificate shall solicit the clients or encroach upon the business of another holder of a certificate. It is the right, however, of any holder of a certificate to give proper service or advice, or to quote rates or give estimates of fees to those asking for such service, advice, or information.
9. No holder of a certificate who is in practice on his own account, or a member of the staff of a certified public accountant shall at the same time engage in any business or occupation which, in the opinion of the Board, is incompatible or inconsistent with the practice of a certified public accountant.
10. The holder of a certificate in quoting or estimating rates should place a value upon his services or those of a member of his staff which, at per diem rates, are consistent with the professional character of his services and which conforms within reasonable limits to the generally accepted rates charged by other reputable accountants for the same type of work.
11. The holder of a certificate should have due consideration for the generally recognized attitude of the profession with regard to the advertising in any manner of one's professional qualifications.

#### RECEIPT FOR CERTIFICATE

*To the Board of Registration of Certified Public Accountants:*

*Inasmuch as I am being granted a certificate to practice as a Certified Public Accountant, in accordance with the provisions of Chapter 470, Acts of 1923 of the Massachusetts Statutes and additions thereto and amendments thereof, I hereby acknowledge that I have carefully read the accompanying rules and regulations pertaining to professional conduct, that I subscribe both to the spirit and the letter of such rules and that I agree to observe them faithfully in the performance of my professional work.*

*I further agree that I shall in all ways so conduct myself as to entitle me to the respect, confidence, and goodwill of my associates in practice, and to do all in my power to uphold and promote the standards of the accounting profession.*

*I understand and agree that the failure on my part to comply with any one of the rules to which I hereby subscribe, or to uphold and protect the high standards of the profession, in any manner whatsoever, will be grounds for my being requested to appear before the Board to show cause why my certificate should not be canceled, revoked or suspended.*

*I hereby acknowledge the receipt of Certificate No. .... as well as of a copy of this document.*

*Signed.....*

*Witness.....*

*Date.....193*

The Commonwealth of Massachusetts

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# ANNUAL REPORT

OF THE

## Board of Registration of Certified Public Accountants

FOR THE

YEAR ENDING NOVEMBER 30, 1935

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DIVISION OF REGISTRATION

DEPARTMENT OF CIVIL SERVICE AND REGISTRATION



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# The Commonwealth of Massachusetts

## DEPARTMENT OF CIVIL SERVICE AND REGISTRATION

### REGISTRATION OF CERTIFIED PUBLIC ACCOUNTANTS

#### ANNUAL REPORT

November 30, 1935

MR. JAMES J. SUGHRUE, *Director of Registration.*

Dear Sir: The Board of Registration of Certified Public Accountants has the honor of submitting herewith its twelfth annual report.

The Board at present consists of the following members:

	Term Expires
Charles F. Rittenhouse, Chairman . . . . .	1936
George T. Finnegan, Secretary . . . . .	1938
John J. Barry . . . . .	1937
John J. Finton . . . . .	1939
Patrick F. Crowley . . . . .	1940

During the year covered by this report, twelve formal and other informal meetings were held.

The Board held its annual advertised written examination at Ford Hall, 12 Ashburton Place, Boston, Massachusetts, which was open to all candidates whose applications were duly filed with the Secretary, as follows:

November 14, 1935—9 A.M. to 12:30 P.M.—Auditing.

November 14, 1935—1:30 to 6:30 P.M.—Accounting No. 1.

November 15, 1935—9 A.M. to 12:30 P.M.—Commercial Law.

November 15, 1935—1:30 to 6:30 P.M.—Accounting No. 2.

Eighty (80) candidates were examined in all subjects, seven (7) in auditing only, and three (3) in law only.

One applicant who paid his examination fee this year was unable to appear at the written examination. One applicant who had paid in previous years and was then unable to attend, appeared for examination this year.

The results of the examination will be covered in our next annual report.

As a result of the 1934 examination, twenty-eight (28) applicants passed all subjects, six (6) passed all but Auditing, and one (1) passed all but Law.

During the past year the Board registered twenty-eight (28) applicants as Certified Public Accountants. Three (3) such applicants had previously been examined and had received certificates in other States and having met all the requirements therefor in this State were registered as Certified Public Accountants and granted reciprocal certificates by this Board. Twenty-five (25) applicants having successfully passed the examination, and having given satisfactory evidence of required qualifications and professional ability, were registered as Certified Public Accountants by this Board and received certificates thereof. The twenty-five (25) applicants successfully passed their written examination as follows:

15 in the year 1934.

1 in the year 1933.

2 in the year 1932.

2 in the year 1931.

4 in the year 1928.

1 in the year 1926.

We submit herewith a list of Certified Public Accountants who received certificates during the past year, showing the name, number of certificates, and date of issue.

Respectfully submitted,

BOARD OF REGISTRATION OF CERTIFIED PUBLIC ACCOUNTANTS

By GEORGE T. FINNEGAN, *Secretary.*



## CERTIFICATES ISSUED SINCE LAST REPORT

<i>Number</i>	<i>Name</i>	<i>Address</i>	<i>Date</i>
813	Baker, Allan	Dorchester	Dec. 23, 1934
814	Prest, A. P. L.	Waban	Mar. 8, 1935
815	Nikola, George A.	Wollaston	Mar. 8, 1935
816	Shaps, Theodore	Dorchester	Mar. 8, 1935
817	Francis, Vincent	New Bedford	Mar. 8, 1935
818	Wyand, Joseph	Medford	Mar. 8, 1935
819	Steinberg, Hyman	Dorchester	Mar. 8, 1935
820	Campbell, Curtis	Topsfield	Mar. 8, 1935
821	Lawson, Roy W.	Braintree	Apr. 26, 1935
822	Trussell, Arthur B.	Mattapan	Apr. 26, 1935
823	Sundberg, Einar W.	Amburn	Apr. 26, 1935
824	Baker, Ellis	Worcester	Apr. 26, 1935
825	Chamow, Harry E.	Dorchester	Apr. 26, 1935
826	Eastman, Albert H.	Cambridge	Apr. 26, 1935
827	Aldrich, Laurence W.	Watertown	Apr. 26, 1935
828	Finnimore, Charles W.	Boston	May 24, 1935
829	Blonder, Samuel	Allston	May 24, 1935
830	Brodil, Joseph L.	Somerville	May 24, 1935
831	Kanter, Joseph	Everett	June 12, 1935
832	Vaughan, James D.	Charlestown	June 12, 1935
833	Nelson, George J.	Brockton	June 12, 1935
834	Karger, Charles	Roxbury	Sept. 27, 1935
835	Smith, Philip B.	Roxbury	Sept. 27, 1935
836	Dudley, David W.	Everett	Sept. 27, 1935
837	Kearney, Anthony F.	Atlantic	Sept. 27, 1935
838	Galloway, David B.	Newtonville	Sept. 27, 1935
839	Lebowitz, Benjamin	Dorchester	Sept. 27, 1935
840	Rudkin, Louis	Mattapan	Oct. 18, 1935



**The Commonwealth of Massachusetts**

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**ANNUAL REPORT**

OF THE

**Board of Registration of Certified  
Public Accountants**

FOR THE

YEAR ENDING NOVEMBER 30, 1936

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DIVISION OF REGISTRATION

DEPARTMENT OF CIVIL SERVICE AND REGISTRATION



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# The Commonwealth of Massachusetts

## DEPARTMENT OF CIVIL SERVICE AND REGISTRATION

### REGISTRATION OF CERTIFIED PUBLIC ACCOUNTANTS

#### ANNUAL REPORT

November 30, 1936

MR. JAMES J. SUGHRUE, *Director of Registration.*

Dear Sir: The Board of Registration of Certified Public Accountants has the honor of submitting herewith its thirteenth annual report.

During the past year the Board consisted of the following members:

	Term Expires
Charles F. Rittenhouse, Chairman . . . . .	1936
George T. Finnegan, Secretary . . . . .	1938
John J. Barry . . . . .	1937
John J. Finton . . . . .	1939
Patrick F. Crowley (Deceased—November 28, 1936) . . . . .	1940

During the year covered by this report, twelve formal and other informal meetings were held.

The Board held its annual advertised written examination at Kingsley Hall, 12 Ashburton Place, Boston, Massachusetts, which was open to all candidates whose applications were duly filed with the Secretary, on the following dates:

- November 12, 1936—9 A.M. to 12:30 P.M.—Auditing.
- November 12, 1936—1:30 to 6:30 P.M.—Accounting No. 1.
- November 13, 1936—9 A.M. to 12:30 P.M.—Commercial Law.
- November 13, 1936—1:30 to 6:30 P.M.—Accounting No. 2.

Ninety-five (95) candidates were examined in all subjects, 3 in auditing only, 3 in practical accounting only, and 9 in commercial law only.

Two applicants who paid their examination fees this year were unable to appear at the written examination. Two applicants who had paid in previous years and were then unable to attend, appeared for examination this year.

The results of the examination will be covered in our next annual report.

As a result of the 1935 examination, 13 candidates passed all subjects, 5 passed all but Practical Accounting, 7 passed all but Commercial Law, and 2 passed all but Auditing.

During the past year the Board registered 16 applicants as Certified Public Accountants. Five (5) such applicants had previously been examined and had received certificates in other States, and having met all the requirements therefor in this State were registered as Certified Public Accountants and granted reciprocal certificates by this Board. Ten (10) applicants having successfully passed the examination, and having given satisfactory evidence of the required qualifications and professional ability, were registered as Certified Public Accountants by this Board and received certificates thereof. One (1) candidate, whose certificate was revoked in the year 1933, filed a petition with the Board for reinstatement, and after due consideration and hearings on his petition he was reinstated as a Certified Public Accountant by this Board. The 10 applicants successfully passed their written examinations in the following years:

1 in the year 1931	1 in the year 1934
1 in the year 1933	7 in the year 1935

We submit herewith a list of Certified Public Accountants who received certificates during the past year, showing the name, number of certificate, and date of issue.

Respectfully submitted,

BOARD OF REGISTRATION OF CERTIFIED PUBLIC ACCOUNTANTS

By GEORGE T. FINNEGAN, *Secretary.*

## CERTIFICATES ISSUED SINCE LAST REPORT

<i>Number</i>	<i>Name</i>	<i>Address</i>	<i>Date</i>
841	Pitner, Ferdinand M. ....	Boston .....	Dec. 20, 1935
842	O'Brien, Edmund L. ....	Taunton .....	Dec. 20, 1935
843	Erickson, Gunnar .....	Amherst .....	Feb. 21, 1936
844	Michie, Miss Margaret A. ....	Dorchester .....	Feb. 21, 1936
845	Gorman, Joseph H. ....	West Newton .....	Feb. 21, 1936
846	Chandler, Norman B. ....	Cambridge .....	Feb. 21, 1936
847	Robinson, Emil D. ....	Attleboro .....	Feb. 21, 1936
848	Kelliher, S. Forrest .....	Brockton .....	Apr. 15, 1936
849	Hoffman, Jay S. ....	Waverley .....	Apr. 15, 1936
850	Thomson, James B. ....	Jamaica Plain .....	May 29, 1936
851	Duncan, Taylor A. ....	Boston .....	June 26, 1936
852	Flaherty, Arthur G. ....	Belmont .....	June 26, 1936
853	Barb, Thomas V. ....	West Newton .....	June 26, 1936
854	Martin, T. Leroy .....	Newton Centre .....	Aug. 26, 1936
855	Gosling, John J. ....	Boston .....	Sept. 30, 1936
*856	Ober, Harry .....	Brookline .....	Sept. 30, 1936

\*Reinstated.



*The Commonwealth of Massachusetts*

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# ANNUAL REPORT

OF THE

## Board of Registration of Certified Public Accountants

FOR THE

YEAR ENDING NOVEMBER 30, 1937

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DIVISION OF REGISTRATION

DEPARTMENT OF CIVIL SERVICE AND REGISTRATION



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# The Commonwealth of Massachusetts

## DEPARTMENT OF CIVIL SERVICE AND REGISTRATION

### REGISTRATION OF CERTIFIED PUBLIC ACCOUNTANTS

#### ANNUAL REPORT

November 30, 1937

MR. JAMES J. SUGHRUE, *Director of Registration.*

Dear Sir:

The Board of Registration of Certified Public Accountants has the honor of submitting herewith its fourteenth annual report.

During the past year the Board consisted of the following members:

	Term Expires
John J. Barry, Chairman . . . . .	1937
George T. Finnegan, Secretary . . . . .	1938
John J. Finton . . . . .	1939
Harold Wald . . . . .	1940
Joseph F. Carter . . . . .	1941

The Chairman and Secretary elected for the coming year were George T. Finnegan, Chairman, and Joseph F. Carter, Secretary.

During the year covered by this report, thirteen formal and other informal meetings were held.

The Board held its annual advertised written examination at Kingsley Hall, 12 Ashburton Place, Boston, Massachusetts, which was open to all candidates whose applications were duly filed with the Secretary, as follows:

November 18, 1937—9 A.M. to 12:30 P.M.—Auditing.

November 18, 1937—1:30 to 6:30 P.M.—Accounting No. 1.

November 19, 1937—9 A.M. to 12:30 P.M.—Commercial Law.

November 19, 1937—1:30 to 6:30 P.M.—Accounting No. 2.

One hundred thirteen (113) candidates registered to take the examination in all subjects, three (3) in auditing only, nineteen (19) in practical accounting only, and four (4) in commercial law only. This includes three (3) applicants for examination in all subjects who paid their examination fees in previous years, who were then unable to appear, and who appeared for examination this year. Five of the applicants who were listed to take the examination in all subjects did not appear for that purpose at the examination held this year.

The results of the examination will be covered in our annual report.

As a result of the 1936 examination, 23 candidates passed all subjects; 21 passed all but Practical Accounting; 3 passed all but Commercial Law; and 2 passed all but Auditing.

During the past year the Board registered 20 applicants as Certified Public Accountants. One (1) such applicant had previously received a certificate, by examination in another State, and having complied with all the requirements in this State was registered as a Certified Public Accountant and granted a reciprocal certificate by this Board. Nineteen (19) applicants having successfully passed the examination, and having given satisfactory evidence of the required qualifications and professional ability, were registered as Certified Public Accountants by this Board and received certificates thereof. The 19 applicants successfully passed their written examinations as follows:

1 in the year 1924	1 in the year 1934
1 in the year 1931	1 in the year 1935
1 in the year 1932 . . . . .	13 in the year 1936
1 in the year 1933	



We submit herewith a list of Certified Public Accountants who received certificates during the past year, showing the name, number of certificate, and date of issue.

Respectfully submitted,

BOARD OF REGISTRATION OF CERTIFIED PUBLIC ACCOUNTANTS

By JOSEPH F. CARTER, *Secretary*.

CERTIFICATES ISSUED SINCE LAST REPORT

<i>Number</i>	<i>Name</i>	<i>Address</i>	<i>Date</i>
857	Joseph B. Fyffe .....	Wellesley .....	Dec. 11, 1936
858	George K. Gordon .....	Waltham .....	Dec. 11, 1936
859	Edward F. Mullaley .....	Dorchester .....	Dec. 11, 1936
860	Joseph C. Donnelly .....	Lexington .....	Mar. 5, 1937
861	Francis W. Dailey .....	Malden .....	Mar. 5, 1937
862	Richard G. Williams .....	South Weymouth .....	Mar. 5, 1937
863	Richard V. Barry .....	Everett .....	Mar. 5, 1937
864	Robert O. Williams .....	Newton Highlands .....	Mar. 5, 1937
865	Wilfred A. Wetherbee .....	Newton .....	Mar. 5, 1937
866	Henry T. Hartmere .....	Boston .....	Mar. 5, 1937
867	Robert D. Dana .....	Jamaica Plain .....	Mar. 5, 1937
868	Elmer E. Tonneson .....	Brookline .....	Mar. 26, 1937
869	Ellwyn A. Mitchell .....	Brockton .....	Mar. 26, 1937
870	Alfred F. French .....	South Weymouth .....	Mar. 26, 1937
871	Robert C. Treadwell .....	Wayland .....	Mar. 26, 1937
872	Adam Rhodes .....	Brookline .....	May 28, 1937
873	Thad R. Jackson .....	Watertown .....	May 28, 1937
874	Joseph Finer .....	Brockline .....	June 25, 1937
875	Grandjean G. Jewett .....	West Newton .....	Nov. 19, 1937
876	John F. O'Hara .....	Lynn .....	Nov. 19, 1937



*The Commonwealth of Massachusetts*

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# ANNUAL REPORT

OF THE

Board of Registration of Certified  
Public Accountants

FOR THE

YEAR ENDING NOVEMBER 30, 1938

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DIVISION OF REGISTRATION  
DEPARTMENT OF CIVIL SERVICE AND REGISTRATION



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# The Commonwealth of Massachusetts

## DEPARTMENT OF CIVIL SERVICE AND REGISTRATION

### REGISTRATION OF CERTIFIED PUBLIC ACCOUNTANTS

#### ANNUAL REPORT

November 30, 1938

MR. JAMES J. SUGHRUE, *Director of Registration.*

Dear Sir: The Board of Registration of Certified Public Accountants has the honor of submitting herewith its fifteenth annual report.

During the past year the Board consisted of the following members:

	Term Expires
George T. Finnegan, <i>Chairman</i>	1943
Joseph F. Carter, <i>Secretary</i>	1941
John J. Finton	1939
Harold Wald	1940
John J. Barry	1942

The Chairman and Secretary elected for the coming year were George T. Finnegan, Chairman, and John J. Barry, Secretary.

During the year covered by this report, ten formal and other informal meetings were held.

The Board held its annual advertised written examination at Ford Hall, 15 Ashburton Place, Boston, Massachusetts, which was open to all candidates whose applications were duly filed with the Secretary, as follows:

November 17, 1938—9 A.M. to 12:30 P.M.—Auditing.

November 17, 1938—1:30 to 7:30 P.M.—Accounting Theory and Practice, Part 1.

November 18, 1938—9 A.M. to 12:30 P.M.—Commercial Law.

November 18, 1938—1:30 to 7:30 P.M.—Accounting Theory and Practice, Part 2.

One hundred eight (108) candidates registered to take the examination in all subjects, 45 in accounting theory and practice only, 5 in commercial law only, and three in auditing only. This includes 1 applicant for examination in all subjects who paid his examination fee in a previous year, who was then unable to appear, and who appeared for examination this year. One of the applicants who was listed to take the examination in all subjects did not appear for that purpose at the examination held this year. The results of the examination will be covered in our next annual report.

As a result of the 1937 examination, 25 candidates passed all subjects; 39 passed all but practical accounting; 5 passed all but commercial law; and 1 passed all but auditing.

During the past year the Board registered 22 applicants as Certified Public Accountants. One (1) such applicant had previously received a certificate by examination in another State, and having complied with all the requirements in this Commonwealth was registered as a Certified Public Accountant and granted a reciprocal certificate by this Board. Twenty-one (21) applicants having successfully passed the examination, and having given satisfactory evidence of the required qualifications and professional ability, were registered as Certified Public Accountants by this Board and received certificates thereof. The 21 applicants success-

fully passed their written examinations in this Commonwealth in the following years:

1 in the year 1926	1 in the year 1935
1 in the year 1928	1 in the year 1936
1 in the year 1931	14 in the year 1937
2 in the year 1934	

We submit herewith a list of Certified Public Accountants who received certificates during the past year, showing the name, number of certificate, and date of issue.

Respectfully submitted,

# BOARD OF REGISTRATION OF CERTIFIED PUBLIC ACCOUNTANTS

BY JOSEPH F. CARTER, *Secretary.*

## CERTIFICATES ISSUED SINCE LAST REPORT

<i>Number</i>	<i>Name</i>	<i>Address</i>	<i>Date</i>
877	Maurice A. Gillis.....	Jamaica Plain .....	Mar. 21, 1938
878	John E. Maloney.....	East Braintree .....	Mar. 21, 1938
879	John J. Walsh.....	Jamaica Plain .....	Mar. 21, 1938
880	William L. Barlow.....	Lowell .....	Mar. 21, 1938
881	Winthrop Newcomb.....	Needham .....	Mar. 21, 1938
882	Marjorie Hathaway.....	Fall River .....	Mar. 21, 1938
883	Harry Klein.....	Dorchester .....	Mar. 21, 1938
884	John P. Darmody.....	Belmont .....	Mar. 21, 1938
885	Howard V. Foulke.....	Belmont .....	Mar. 21, 1938
886	John E. Rich.....	Belmont .....	Mar. 21, 1938
887	F. Leo Brady.....	Swampscott .....	Apr. 29, 1938
888	Irving Chernoff.....	Brighton .....	Apr. 29, 1938
889	A. Royal Wood.....	Wellesley .....	Apr. 29, 1938
890	Hiram Freedman.....	Salem .....	Apr. 29, 1938
891	Norman E. Jones.....	Reading .....	May 31, 1938
892	Arthur M. Hollaman.....	Winchester .....	May 31, 1938
893	R. Frank Giacobbe.....	Everett .....	May 31, 1938
894	William E. Walker.....	Winchester .....	June 24, 1938
895	Stuart D. MacLaren.....	Gardner .....	June 24, 1938
896	Thomas P. McCormack...	Somerville .....	June 24, 1938
897	Edward S. Culver.....	Boston .....	Sept. 23, 1938
898	Harry I. Prankard, 2d...	Wellesley .....	Oct. 28, 1938



The Commonwealth of Massachusetts

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ANNUAL REPORT

OF THE

Board of Registration of Certified  
Public Accountants

FOR THE

YEAR ENDING NOVEMBER 30, 1939

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DIVISION OF REGISTRATION  
DEPARTMENT OF CIVIL SERVICE AND REGISTRATION



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# The Commonwealth of Massachusetts

## DEPARTMENT OF CIVIL SERVICE AND REGISTRATION

### REGISTRATION OF CERTIFIED PUBLIC ACCOUNTANTS

#### ANNUAL REPORT

November 30, 1939

MRS. MARGARET M. O'REARDON, *Director of Registration.*

Dear Madam: The Board of Registration of Certified Public Accountants has the honor of submitting herewith its sixteenth annual report.

During the past year the Board consisted of the following members:

	Term Expires
George T. Finnegan, <i>Chairman</i> . . . . .	1943
John J. Barry, <i>Secretary</i> . . . . .	1942
Harold Wald . . . . .	1940
Joseph F. Carter . . . . .	1941
Henry T. Hartmere . . . . .	1939

The Chairman and Secretary elected for the coming year were Harold Wald, Chairman, and John J. Barry, Secretary.

During the year covered by this report, fifteen formal and other informal meetings were held.

The Board held its annual advertised written examination at Ford Hall, 15 Ashburton Place, Boston, Massachusetts, which was open to all candidates whose applications were duly filed with the Secretary, as follows:

- November 16, 1939—9 A.M. to 12:30 P.M.—Auditing.
- November 16, 1939—1:30 to 7:30 P.M.—Accounting No. 1.
- November 17, 1939—9 A.M. to 12:30 P.M.—Commercial Law.
- November 17, 1939—1:30 to 7:30 P.M.—Accounting No. 2.

One hundred eighty-eight (188) candidates registered to take the examination in all subjects, 51 in accounting theory and practice only, 2 in commercial law only, and 1 in auditing only. This includes 2 applicants for examination in all subjects who paid their examination fees in a previous year, who were then unable to appear, and who appeared for examination this year. The results of the examination will be covered in our next annual report.

As a result of the 1938 examination 25 candidates passed all subjects, 28 passed all but practical accounting.

During the past year the Board registered 26 applicants as Certified Public Accountants. Three (3) of these applicants had previously received certificates by examination in other States, and having complied with all the requirements in this Commonwealth were registered as Certified Public Accountants and granted reciprocal certificates by this Board. Twenty-three (23) applicants having successfully passed the examination, and having given satisfactory evidence of the required qualifications and professional ability, were registered as Certified Public Accountants by this Board and received



certificates thereof. The 23 applicants successfully passed their written examination in this Commonwealth in the following years:

1 in the year 1929	2 in the year 1936
1 in the year 1933	6 in the year 1937
1 in the year 1934	12 in the year 1938

We submit herewith a list of Certified Public Accountants who received certificates during the past year, showing the name, number of certificate, and date of issue:

#### CERTIFICATES ISSUED SINCE LAST REPORT

<i>Number</i>	<i>Name</i>	<i>Address</i>	<i>Date</i>
899	Samuel Moshcovitz.....	Roxbury .....	Dec. 2, 1938
900	Charles E. Fogg.....	Malden .....	Mar. 31, 1939
901	Lawrence W. Lester.....	Melrose .....	Mar. 31, 1939
902	Arthur Louis Rea.....	Lexington .....	Mar. 31, 1939
903	William F. Seward.....	West Roxbury .....	Mar. 31, 1939
904	Merton C. Barstow.....	Reading .....	Mar. 31, 1939
905	Diedrich R. Hopkirk.....	West Roxbury .....	Mar. 31, 1939
906	Robert A. Patten.....	Medford .....	Mar. 31, 1939
907	Louis Farrell Quinn.....	Medford .....	Apr. 28, 1939
908	Mark C. Walker.....	Waban .....	Apr. 28, 1939
909	Nelson J. Galski.....	North Attleborough.....	Mar. 28, 1939
910	Sidney B. Heywood.....	Lexington .....	Apr. 28, 1939
911	A. Stanley Harmon.....	Medford .....	Apr. 28, 1939
912	Sidney L. Kirshner.....	Dorchester .....	Apr. 28, 1939
913	Ralph Wanser.....	Cambridge .....	Apr. 28, 1939
914	Jacob Loiter.....	Lynn .....	Apr. 28, 1939
915	Morris G. Sherman.....	Roxbury .....	June 30, 1939
916	Frank D. Mitchell.....	Worcester .....	June 30, 1939
917	Edwin E. McConnell.....	Shrewsbury .....	June 30, 1939
918	Louis Ostrofsky.....	Boston .....	June 30, 1939
919	Anthony E. Spitaleri.....	Pittsfield .....	June 30, 1939
920	Seymour Yellin.....	Dorchester .....	June 30, 1939
921	James F. Houghton.....	Everett .....	June 30, 1939
922	Hamilton Young.....	Newton .....	June 30, 1939
923	Bertram L. Alley.....	Malden .....	Sept. 29, 1939
924	Stephen C. Volpone.....	Newburyport .....	Sept. 29, 1939

Respectfully submitted,

#### BOARD OF REGISTRATION OF CERTIFIED PUBLIC ACCOUNTANTS

By JOHN J. BARRY, *Secretary*.



The Commonwealth of Massachusetts

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ANNUAL REPORT

OF THE

Board of Registration of Certified  
Public Accountants

FOR THE

YEAR ENDING NOVEMBER 30, 1940

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DIVISION OF REGISTRATION  
DEPARTMENT OF CIVIL SERVICE AND REGISTRATON



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# The Commonwealth of Massachusetts

## DEPARTMENT OF CIVIL SERVICE AND REGISTRATION

### REGISTRATION OF CERTIFIED PUBLIC ACCOUNTANTS

#### ANNUAL REPORT

November 30, 1940

MRS. MARGARET M. O'RIORDAN, *Director of Registration*

Dear Madam: The Board of Registration of Certified Public Accountants has the honor of submitting herewith its seventeenth annual report.

During the past year the Board consisted of the following members:

	Term Expires
Harold Wald, <i>Chairman</i> . . . . .	1940
John J. Barry, <i>Secretary</i> . . . . .	1942
Joseph F. Carter . . . . .	1941
George T. Finnegan . . . . .	1943
Stanley G. H. Fitch . . . . .	1944

The Chairman and Secretary elected for the coming year were Joseph F. Carter, Chairman, and George T. Finnegan, Secretary.

During the year covered by this report, fourteen formal and other informal meetings were held.

The Board held its annual advertised written examination at Ford Hall, 15 Ashburton Place, Boston, Massachusetts, which was open to all candidates whose applications were duly filed with the Secretary, as follows:

- November 14, 1940—9 A.M. to 12:30 P.M.—Auditing.
- November 14, 1940—1:30 P.M. to 7:30 P.M.—Accounting No. 1.
- November 15, 1940—9 A.M. to 12:30 P.M.—Commercial Law.
- November 15, 1940—1:30 P.M. to 7:30 P.M.—Accounting No. 2.

One hundred thirty-three (133) candidates registered to take the examination in all subjects, fifty (50) in accounting theory and practice only, three (3) in commercial law only, and four (4) in auditing only. The results of the examination will be covered in our next annual report.

As a result of the 1939 examination 32 examinees passed in all the written examination subjects; 29 passed in the written examination subjects to the extent of Auditing and Law; 6 passed in the written examination subjects to the extent of Practical Accounting and Law; and 3 passed in the written examination subjects to the extent of Practical Accounting and Auditing.

During the past year the Board registered 33 applicants as Certified Public Accountants. These applicants having passed the examination, and

having given satisfactory evidence of the required qualifications and professional ability, were registered as Certified Public Accountants by this Board and received certificates thereof. The 33 applicants passed the written examination in this Commonwealth in the following years:

1 in the year 1934	2 in the year 1937
2 in the year 1935	6 in the year 1938
3 in the year 1936	19 in the year 1939

We submit herewith a list of Certified Public Accountants who received certificates during the past year, showing the name, number of certificate, and date of issue:

#### CERTIFICATES ISSUED SINCE LAST REPORT

<i>Number</i>	<i>Name</i>	<i>Address</i>	<i>Date</i>
925	Robert McCrae.....	Melrose Highlands..	Dec. 29, 1939
926	Robert A. Briggs.....	Dover .....	Dec. 29, 1939
927	Harry Siegel .....	Dorchester .....	Dec. 29, 1939
928	Wayne B. Wagar.....	Auburndale .....	Mar. 29, 1940
929	Rae D. Anderson.....	Jamaica Plain .....	Mar. 29, 1940
930	Curt A. Heuser.....	Boston .....	Mar. 29, 1940
931	John J. Egan.....	Chestnut Hill .....	Mar. 29, 1940
932	Albert C. McMenimen.....	Chestnut Hill .....	Mar. 29, 1940
933	James H. Cave.....	Boston .....	Mar. 29, 1940
934	Edwin T. Morgan.....	Gloucester .....	Mar. 29, 1940
935	Arthur M. Freeman.....	Norton .....	Mar. 29, 1940
936	James F. Carter.....	West Roxbury .....	Mar. 29, 1940
937	James F. Sanborn, Jr.....	Braintree .....	Apr. 5, 1940
938	Charles W. Cheney.....	Concord .....	Apr. 5, 1940
939	Carroll F. Miller.....	Braintree .....	Apr. 5, 1940
940	John J. Cullen.....	East Boston .....	Apr. 5, 1940
941	Francis G. Shaw, Jr.....	Chestnut Hill .....	Apr. 5, 1940
942	Kendall B. Murray.....	Malden .....	Apr. 5, 1940
943	William A. Munroe.....	Boston .....	Apr. 5, 1940
944	Janice Tarlin.....	Brookline .....	Apr. 5, 1940
945	S. Ralph Jacobs.....	Gardner .....	Apr. 5, 1940
946	Norman B. Whittier.....	Waban .....	May 29, 1940
947	David M. Murray.....	Newton .....	June 28, 1940
948	Charles M. Wilcox.....	Boston .....	June 28, 1940
949	William A. Ingram.....	Brockton .....	Sept. 27, 1940
950	Richard Claybourne .....	East Walpole .....	Sept. 27, 1940
951	Morris Goldman .....	Cambridge .....	Sept. 27, 1940
952	Warren S. Anthony.....	Waltham .....	Sept. 27, 1940
953	Thomas J. Furlong.....	Beachmont .....	Oct. 2, 1940
954	Robert B. Kelsey.....	Boston .....	Nov. 29, 1940
955	Irwin J. Kaden.....	Roxbury .....	Nov. 29, 1940
956	Arthur R. Prince.....	Shrewsbury .....	Nov. 29, 1940
957	Kenneth T. Gammons.....	New Bedford .....	Nov. 29, 1940

Respectfully submitted,

#### BOARD OF REGISTRATION OF CERTIFIED PUBLIC ACCOUNTANTS

By GEORGE T. FINNEGAN, *Secretary*.

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